

1 A bill to be entitled
2 An act relating to the Department of Revenue; amending s.
3 55.204, F.S.; specifying the duration of liens securing
4 the payment of unemployment compensation tax obligations;
5 amending s. 95.091, F.S.; creating an exception to a limit
6 on the duration of tax liens for certain tax liens
7 relating to unemployment compensation taxes; amending s.
8 201.02, F.S.; excluding certain unpaid indebtedness from
9 the taxable consideration for short sale transfers of real
10 property; defining the term "short sale"; amending s.
11 202.125, F.S.; providing that an exemption from the
12 communications services tax does not apply to transient
13 public lodging establishments; amending s. 212.05, F.S.;
14 specifying that the tax on sales, use, and other
15 transactions applies to charges for nonresidential
16 building cleaning and nonresidential building pest
17 control; amending s. 212.0515, F.S.; revising the contents
18 of the notice that must be posted on vending machines;
19 amending s. 212.08, F.S.; providing criteria to determine
20 whether the tax on sales, use, and other transactions
21 applies to a package containing exempt food products and
22 taxable nonfood products; providing that the tax exemption
23 for building materials used in the rehabilitation of real
24 property in an enterprise zone applies only while the
25 property is being rehabilitated; providing that a single
26 application for a tax refund of taxes paid on building
27 materials used in the rehabilitation of real property may
28 be used for certain contiguous parcels; revising the

29 information that must be included in an application for a
 30 tax refund; providing that the tax exemption for building
 31 materials used in an enterprise zone may inure to a unit
 32 of government; revising the date by which an application
 33 for a tax refund for taxes paid on building materials used
 34 in an enterprise zone must be submitted to the department;
 35 amending s. 213.053, F.S.; authorizing the department to
 36 provide certain confidential taxpayer information to the
 37 Florida Energy and Climate Commission; providing for such
 38 authority to operate retroactively; providing that
 39 restrictions on disclosure of confidential taxpayer
 40 information do not prohibit the department from using
 41 certain methods of electronic communication for certain
 42 purposes; providing that the department may release
 43 confidential taxpayer information relating to a
 44 corporation having an outstanding tax warrant to the
 45 Department of Business and Professional Regulation;
 46 authorizing the department to share taxpayer names and
 47 identification numbers for purposes of information-sharing
 48 agreements with financial institutions; authorizing the
 49 department to share certain information relating to the
 50 tax on sales, use, and other transactions with the
 51 Department of Environmental Protection; authorizing the
 52 department to publish a list of taxpayers against whom it
 53 has filed a warrant or judgment lien certificate;
 54 requiring the department to update the list at least
 55 monthly; authorizing the department to adopt rules;
 56 authorizing the department to provide confidential

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57 taxpayer information relating to collections from
58 taxpayers against whom it has taken a collection action;
59 creating s. 213.0532, F.S.; defining terms; requiring the
60 department and certain financial institutions to enter
61 into information-sharing agreements to enable the
62 department to obtain the account balances and personally
63 identifying information of taxpayers; authorizing the
64 department and certain financial institutions to enter
65 into information-sharing agreements to enable the
66 department to obtain the account balances and personally
67 identifying information of taxpayers; limiting the use of
68 information gathered for the purpose of enforcing the
69 collection of certain taxes and fees; requiring the
70 department to pay a fee to the financial institutions for
71 their services; limiting the liability for certain acts of
72 financial institutions that enter into an information-
73 sharing agreement; authorizing the department to adopt
74 rules; amending s. 213.25, F.S.; authorizing the
75 department to reduce a tax refund or credit owing to a
76 taxpayer to the extent of liability for unemployment
77 compensation taxes; amending s. 213.50, F.S.; authorizing
78 the Department of Business and Professional Regulation to
79 revoke or deny the renewal of a license for a hotel or
80 restaurant having an outstanding tax warrant for a certain
81 period of time; amending s. 213.67, F.S.; specifying
82 additional methods by which the department may give notice
83 of a tax delinquency; creating s. 213.758, F.S.; defining
84 terms; providing for the transfer of tax liabilities to

85 | the transferee of a business or a stock of goods under
 86 | certain circumstances; providing exceptions; requiring a
 87 | taxpayer who quits a business to file a final tax return;
 88 | authorizing the Department of Legal Affairs to seek
 89 | injunctions to prevent business activities until taxes are
 90 | paid; requiring the transferor of a business or stock of
 91 | goods to file a final tax return and make a full tax
 92 | payment after a transfer; authorizing a transferee of a
 93 | business or stock of goods to withhold a portion of the
 94 | consideration for the transfer for the payment of certain
 95 | taxes; authorizing the Department of Legal Affairs to seek
 96 | an injunction to prevent business activities by a
 97 | transferee until the taxes are paid; providing that the
 98 | transferees are jointly and severally liable with the
 99 | transferor for the payment of taxes, interest, or
 100 | penalties under certain circumstances; limiting the
 101 | transferee's liability to the value or purchase price of
 102 | the transferred property; specifying a time period within
 103 | which a transferee may file certain actions; authorizing
 104 | the department to adopt rules; amending s. 220.192, F.S.;
 105 | providing for the administration of certain portions of
 106 | the renewable energy technologies tax credit program by
 107 | the Florida Energy and Climate Commission; providing for
 108 | retroactive application; amending s. 336.021, F.S.;
 109 | revising the distribution of the ninth-cent fuel tax on
 110 | motor fuel and diesel fuel; amending s. 443.036, F.S.;
 111 | providing for the treatment of a single-member limited
 112 | liability company as the employer for purposes of

113 | unemployment compensation; amending s. 443.1215, F.S.;

114 | correcting a cross-reference; amending s. 443.1316, F.S.;

115 | conforming cross-references; amending s. 443.141, F.S.;

116 | providing penalties for erroneous, incomplete, or

117 | insufficient reports relating to unemployment compensation

118 | taxes; authorizing a waiver of the penalty under certain

119 | circumstances; defining a term; authorizing the Agency for

120 | Workforce Innovation and the state agency providing

121 | unemployment compensation tax collection services to adopt

122 | rules; providing an expiration date for liens for

123 | contributions and reimbursements; amending s. 443.163,

124 | F.S.; increasing penalties for failing to file Employers

125 | Quarterly Reports by means other than approved electronic

126 | means; revising the conditions under which the electronic

127 | filing requirement may be waived; creating s. 213.692,

128 | F.S.; authorizing the department to revoke all

129 | certificates of registration, permits, or licenses issued

130 | to a taxpayer against whose property the department has

131 | filed a warrant or tax lien; requiring the scheduling of

132 | an informal conference before revocation of the

133 | certificates of registration, permits, or licenses;

134 | prohibiting the department from issuing a certificate of

135 | registration, permit, or license to a taxpayer whose

136 | certificate of registration, permit, or license has been

137 | revoked; providing exceptions; requiring security as a

138 | condition of issuing a new certificate of registration to

139 | a person whose certificate of registration, permit, or

140 | license has been revoked after the filing of a warrant or

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141 tax lien certificate; authorizing the department to adopt
 142 rules, including emergency rules; repealing s. 195.095,
 143 F.S., relating to the authority of the Department of
 144 Revenue to develop lists of bidders that are approved to
 145 contract with property appraisers, tax collectors, or
 146 county commissions for assessment or collection services;
 147 repealing s. 213.054, F.S., relating to monitoring and
 148 reporting on the use of a tax deduction claimed by
 149 international banking institutions; providing an effective
 150 date.

151

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

153

154 Section 1. Section 55.204, Florida Statutes, is amended to
 155 read:

156 55.204 Duration and continuation of judgment lien;
 157 destruction of records.—

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

161 (2) Liens securing the payment of child support or tax
 162 obligations under ~~as set forth in~~ s. 95.091(1)(b) ~~shall not~~
 163 lapse ~~until~~ 20 years after the date of the original filing of
 164 the warrant or other document required by law to establish a
 165 lien. Liens securing the payment of unemployment tax obligations
 166 lapse 10 years after the date of the original filing of the
 167 notice of lien. A ~~No~~ second lien based on the original filing
 168 may not be obtained.

169 (3) At any time within 6 months before or 6 months after
 170 the scheduled lapse of a judgment lien under subsection (1), the
 171 judgment creditor may acquire a second judgment lien by filing a
 172 new judgment lien certificate. The effective date of the second
 173 judgment lien is the date and time on which the judgment lien
 174 certificate is filed. The second judgment lien is a new judgment
 175 lien and not a continuation of the original judgment lien. The
 176 second judgment lien permanently lapses and becomes invalid 5
 177 years after its filing date, and no additional liens based on
 178 the original judgment or any judgment based on the original
 179 judgment may be acquired.

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

183 (a) The property was ~~had been~~ itemized and its location
 184 described with sufficient particularity in the instructions for
 185 levy to permit the sheriff to act;

186 (b) The instructions for the levy had been delivered to
 187 the sheriff before ~~prior to~~ the date of lapse of the lien; and

188 (c) The property was located in the county in which the
 189 sheriff has jurisdiction at the time of delivery of the
 190 instruction for levy. Subsequent removal of the property does
 191 not defeat the lien. A court may order continuation of the lien
 192 beyond the 90-day period on a showing that extraordinary
 193 circumstances have prevented levy.

194 (5) The date of lapse of a judgment lien whose
 195 enforceability has been temporarily stayed or enjoined as a
 196 result of any legal or equitable proceeding is tolled until 30

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197 days after the stay or injunction is terminated.

198 (6) If a ~~no~~ second judgment lien is not filed, the
 199 Department of State shall maintain each judgment lien file and
 200 all information contained therein for a minimum of 1 year after
 201 the judgment lien lapses in accordance with this section. If a
 202 second judgment lien is filed, the department shall maintain
 203 both files and all information contained in such files for a
 204 minimum of 1 year after the second judgment lien lapses.

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

209 Section 2. Section 95.091, Florida Statutes, is amended to
 210 read:

211 95.091 Limitation on actions to collect taxes.—

212 (1) (a) Except in the case of taxes for which certificates
 213 have been sold, taxes enumerated in s. 72.011, or tax liens
 214 issued under s. 196.161 or s. 443.141, any tax lien granted by
 215 law to the state or any of its political subdivisions, any
 216 municipality, any public corporation or body politic, or any
 217 other entity having authority to levy and collect taxes shall
 218 expire 5 years after the date the tax is assessed or becomes
 219 delinquent, whichever is later. An ~~No~~ action ~~may be begun~~ to
 220 collect any tax may not be commenced after the expiration of the
 221 lien securing the payment of the tax.

222 (b) Any tax lien granted by law to the state or any of its
 223 political subdivisions for any tax enumerated in s. 72.011 or
 224 any tax lien imposed under s. 196.161 expires ~~shall expire~~ 20

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225 | years after the last date the tax may be assessed, after the tax
 226 | becomes delinquent, or after the filing of a tax warrant,
 227 | whichever is later. An action to collect any tax enumerated in
 228 | s. 72.011 may not be commenced after the expiration of the lien
 229 | securing the payment of the tax.

230 | (2) If a ~~no~~ lien to secure the payment of a tax is not
 231 | provided by law, an ~~no~~ action ~~may be begun~~ to collect the tax
 232 | may not be commenced after 5 years following ~~from~~ the date the
 233 | tax is assessed or becomes delinquent, whichever is later.

234 | (3)(a) With the exception of taxes levied under chapter
 235 | 198 and tax adjustments made pursuant to ss. 220.23 and
 236 | 624.50921, the Department of Revenue may determine and assess
 237 | the amount of any tax, penalty, or interest due under any tax
 238 | enumerated in s. 72.011 which it has authority to administer and
 239 | the Department of Business and Professional Regulation may
 240 | determine and assess the amount of any tax, penalty, or interest
 241 | due under any tax enumerated in s. 72.011 which it has authority
 242 | to administer:

243 | 1.a. For taxes due before July 1, 1999, within 5 years
 244 | after the date the tax is due, any return with respect to the
 245 | tax is due, or such return is filed, whichever occurs later; and
 246 | for taxes due on or after July 1, 1999, within 3 years after the
 247 | date the tax is due, any return with respect to the tax is due,
 248 | or such return is filed, whichever occurs later;

249 | b. Effective July 1, 2002, notwithstanding sub-
 250 | subparagraph a., within 3 years after the date the tax is due,
 251 | any return with respect to the tax is due, or such return is
 252 | filed, whichever occurs later;

253 2. For taxes due before July 1, 1999, within 6 years after
 254 the date the taxpayer either makes a substantial underpayment of
 255 tax, or files a substantially incorrect return;

256 3. At any time while the right to a refund or credit of
 257 the tax is available to the taxpayer;

258 4. For taxes due before July 1, 1999, at any time after
 259 the taxpayer has filed a grossly false return;

260 5. At any time after the taxpayer has failed to make any
 261 required payment of the tax, has failed to file a required
 262 return, or has filed a fraudulent return, except that for taxes
 263 due on or after July 1, 1999, the limitation prescribed in
 264 subparagraph 1. applies if the taxpayer has disclosed in writing
 265 the tax liability to the department before the department has
 266 contacted the taxpayer; or

267 6. In any case in which there has been a refund of tax
 268 erroneously made for any reason:

269 a. For refunds made before July 1, 1999, within 5 years
 270 after making such refund; and

271 b. For refunds made on or after July 1, 1999, within 3
 272 years after making such refund,

273
 274 or at any time after making such refund if it appears that any
 275 part of the refund was induced by fraud or the misrepresentation
 276 of a material fact.

277 (b) For the purpose of this paragraph, a tax return filed
 278 before the last day prescribed by law, including any extension
 279 thereof, shall be deemed to have been filed on such last day,
 280 and payments made prior to the last day prescribed by law shall

281 be deemed to have been paid on such last day.

282 (4) If administrative or judicial proceedings for review of the
 283 tax assessment or collection are initiated by a taxpayer within
 284 the period of limitation prescribed in this section, the running
 285 of the period is ~~shall be~~ tolled during the pendency of the
 286 proceeding. Administrative proceedings shall include taxpayer
 287 protest proceedings initiated under s. 213.21 and department
 288 rules.

289 Section 3. Effective July 1, 2010, subsection (11) is added
 290 to section 201.02, Florida Statutes, to read:

291 201.02 Tax on deeds and other instruments relating to real
 292 property or interests in real property.—

293 (11) The taxable consideration for a short sale transfer
 294 does not include unpaid indebtedness that is forgiven or
 295 released by a mortgagee holding a mortgage on the grantor's
 296 interest in the property. For purposes of this subsection, the
 297 term "short sale" means a purchase and sale of real property in
 298 which all of the following apply:

299 (a) The grantor's interest is encumbered by a mortgage or
 300 mortgages securing indebtedness in an aggregate amount greater
 301 than the consideration paid or given by the grantee.

302 (b) A mortgagee releases the real property from its
 303 mortgage in exchange for a payment of less than the total of the
 304 outstanding mortgage indebtedness owed to the releasing
 305 mortgagee.

306 (c) The releasing mortgagee does not receive, directly or
 307 indirectly, any interest in the property transferred.

308 (d) The releasing mortgagee is not controlled by or
 309 related to the grantor or the grantee.

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

312 202.125 Sales of communications services; specified
 313 exemptions.—

314 (1) The separately stated sales price of communications
 315 services sold to residential households is exempt from the tax
 316 imposed by s. 202.12. This exemption does ~~shall~~ not apply to any
 317 residence that constitutes all or part of a transient public
 318 lodging establishment as defined in chapter 509, any mobile
 319 communications service, any cable service, or any direct-to-home
 320 satellite service.

321 Section 5. Paragraph (i) of subsection (1) of section
 322 212.05, Florida Statutes, is amended to read:

323 212.05 Sales, storage, use tax.—It is hereby declared to
 324 be the legislative intent that every person is exercising a
 325 taxable privilege who engages in the business of selling
 326 tangible personal property at retail in this state, including
 327 the business of making mail order sales, or who rents or
 328 furnishes any of the things or services taxable under this
 329 chapter, or who stores for use or consumption in this state any
 330 item or article of tangible personal property as defined herein
 331 and who leases or rents such property within the state.

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

335 (i)1. At the rate of 6 percent on charges for all:

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336 a. Detective, burglar protection, and other protection
337 services (NAICS National Numbers 561611, 561612, 561613, and
338 561621). Any law enforcement officer, as defined in s. 943.10,
339 who is performing approved duties as determined by his or her
340 local law enforcement agency in his or her capacity as a law
341 enforcement officer, and who is subject to the direct and
342 immediate command of his or her law enforcement agency, and in
343 the law enforcement officer's uniform as authorized by his or
344 her law enforcement agency, is performing law enforcement and
345 public safety services and is not performing detective, burglar
346 protection, or other protective services, if the law enforcement
347 officer is performing his or her approved duties in a
348 geographical area in which the law enforcement officer has
349 arrest jurisdiction. Such law enforcement and public safety
350 services are not subject to tax irrespective of whether the duty
351 is characterized as "extra duty," "off-duty," or "secondary
352 employment," and irrespective of whether the officer is paid
353 directly or through the officer's agency by an outside source.
354 The term "law enforcement officer" includes full-time or part-
355 time law enforcement officers, and any auxiliary law enforcement
356 officer, when such auxiliary law enforcement officer is working
357 under the direct supervision of a full-time or part-time law
358 enforcement officer.

359 b. Nonresidential cleaning, excluding cleaning of the
360 interiors of transportation equipment, and nonresidential
361 building pest control services (NAICS National Numbers 561710
362 and 561720).

363 2. As used in this paragraph, "NAICS" means those

364 | classifications contained in the North American Industry
 365 | Classification System, as published in 2007 by the Office of
 366 | Management and Budget, Executive Office of the President.

367 | 3. Charges for detective, burglar protection, and other
 368 | protection security services performed in this state but used
 369 | outside this state are exempt from taxation. Charges for
 370 | detective, burglar protection, and other protection security
 371 | services performed outside this state and used in this state are
 372 | subject to tax.

373 | 4. If a transaction involves both the sale or use of a
 374 | service taxable under this paragraph and the sale or use of a
 375 | service or any other item not taxable under this chapter, the
 376 | consideration paid must be separately identified and stated with
 377 | respect to the taxable and exempt portions of the transaction or
 378 | the entire transaction shall be presumed taxable. The burden
 379 | shall be on the seller of the service or the purchaser of the
 380 | service, whichever applicable, to overcome this presumption by
 381 | providing documentary evidence as to which portion of the
 382 | transaction is exempt from tax. The department is authorized to
 383 | adjust the amount of consideration identified as the taxable and
 384 | exempt portions of the transaction.‡ However, a determination
 385 | that the taxable and exempt portions are inaccurately stated and
 386 | that the adjustment is applicable must be supported by
 387 | substantial competent evidence.

388 | 5. Each seller of services subject to sales tax pursuant
 389 | to this paragraph shall maintain a monthly log showing each
 390 | transaction for which sales tax was not collected because the
 391 | services meet the requirements of subparagraph 3. for out-of-

392 state use. The log must identify the purchaser's name, location
 393 and mailing address, and federal employer identification number,
 394 if a business, or the social security number, if an individual,
 395 the service sold, the price of the service, the date of sale,
 396 the reason for the exemption, and the sales invoice number. The
 397 monthly log shall be maintained pursuant to the same
 398 requirements and subject to the same penalties imposed for the
 399 keeping of similar records pursuant to this chapter.

400 Section 6. Paragraph (a) of subsection (3) of section
 401 212.0515, Florida Statutes, is amended to read:

402 212.0515 Sales from vending machines; sales to vending
 403 machine operators; special provisions; registration; penalties.-

404 (3) (a) An operator of a vending machine may not operate or
 405 cause to be operated in this state any vending machine until the
 406 operator has registered with the department, has obtained a
 407 separate registration certificate for each county in which such
 408 machines are located, and has affixed a notice to each vending
 409 machine selling food or beverages ~~which states the operator's~~
 410 ~~name, address, and Federal Employer Identification (FEI) number.~~
 411 ~~If the operator is not required to have an FEI number, the~~
 412 ~~notice shall include the operator's sales tax registration~~
 413 ~~number.~~ The notice must be conspicuously displayed on the
 414 vending machine when it is being operated in this state and
 415 shall contain the following language in conspicuous type: NOTICE
 416 TO CUSTOMER: FLORIDA LAW REQUIRES THIS NOTICE TO BE POSTED ON
 417 ALL FOOD AND BEVERAGE VENDING MACHINES. REPORT ANY MACHINE
 418 WITHOUT A NOTICE TO (TOLL-FREE NUMBER). YOU MAY BE ELIGIBLE FOR

419 A CASH REWARD. DO NOT USE THIS NUMBER TO REPORT PROBLEMS WITH
 420 THE VENDING MACHINE SUCH AS LOST MONEY OR OUT-OF-DATE PRODUCTS.

421 Section 7. Subsection (1) and paragraph (g) of subsection
 422 (5) of section 212.08, Florida Statutes, is amended to read:

423 212.08 Sales, rental, use, consumption, distribution, and
 424 storage tax; specified exemptions.—The sale at retail, the
 425 rental, the use, the consumption, the distribution, and the
 426 storage to be used or consumed in this state of the following
 427 are hereby specifically exempt from the tax imposed by this
 428 chapter.

429 (1) EXEMPTIONS; GENERAL GROCERIES.—

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

432 (b) For the purpose of this chapter, as used in this
 433 subsection, the term "food products" means edible commodities,
 434 whether processed, cooked, raw, canned, or in any other form,
 435 which are generally regarded as food. This includes, but is not
 436 limited to, all of the following:

437 1. Cereals and cereal products, baked goods, oleomargarine,
 438 meat and meat products, fish and seafood products, frozen foods
 439 and dinners, poultry, eggs and egg products, vegetables and
 440 vegetable products, fruit and fruit products, spices, salt,
 441 sugar and sugar products, milk and dairy products, and products
 442 intended to be mixed with milk.

443 2. Natural fruit or vegetable juices or their concentrates
 444 or reconstituted natural concentrated fruit or vegetable juices,
 445 whether frozen or unfrozen, dehydrated, powdered, granulated,
 446 sweetened or unsweetened, seasoned with salt or spice, or

447 unseasoned; coffee, coffee substitutes, or cocoa; and tea,
 448 unless it is sold in a liquid form.

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

451 (c) The exemption provided by this subsection does not
 452 apply to:

453 1. ~~When the~~ Food products that are sold as meals for
 454 consumption on or off the premises of the dealer.

455 2. ~~When the~~ Food products that are furnished, prepared, or
 456 served for consumption at tables, chairs, or counters or from
 457 trays, glasses, dishes, or other tableware, whether provided by
 458 the dealer or by a person with whom the dealer contracts to
 459 furnish, prepare, or serve food products to others.

460 3. ~~When the~~ Food products that are ordinarily sold for
 461 immediate consumption on the seller's premises or near a
 462 location at which parking facilities are provided primarily for
 463 the use of patrons in consuming the products purchased at the
 464 location, even though such products are sold on a "take out" or
 465 "to go" order and are actually packaged or wrapped and taken
 466 from the premises of the dealer.

467 4. ~~The~~ Sandwiches sold ready for immediate consumption on or
 468 off the seller's premises.

469 5. ~~When the~~ Food products that are sold ready for immediate
 470 consumption within a place, the entrance to which is subject to
 471 an admission charge.

472 6. ~~When the~~ Food products that are sold as hot prepared
 473 food products.

474 7. ~~The~~ Soft drinks, which include, but are not limited to,

475 any nonalcoholic beverage, any preparation or beverage commonly
 476 referred to as a "soft drink," or any noncarbonated drink made
 477 from milk derivatives or tea, if ~~when~~ sold in cans or similar
 478 containers.

479 8. ~~The~~ Ice cream, frozen yogurt, and similar frozen dairy or
 480 nondairy products in cones, small cups, or pints, popsicles,
 481 frozen fruit bars, or other novelty items, whether or not sold
 482 separately.

483 9. ~~The~~ Food that is prepared, whether on or off the
 484 premises, and sold for immediate consumption. This does not
 485 apply to food prepared off the premises and sold in the original
 486 sealed container, or the slicing of products into smaller
 487 portions.

488 10. ~~When the~~ Food products that are sold through a vending
 489 machine, pushcart, motor vehicle, or any other form of vehicle.

490 11. ~~The~~ Candy and any similar product that is regarded as
 491 candy or confection, based on its normal use, as indicated on
 492 the label or advertising thereof.

493 12. ~~The~~ Bakery products that are sold by bakeries, pastry
 494 shops, or like establishments having ~~that have~~ eating
 495 facilities, except if ~~when~~ sold for consumption off the seller's
 496 premises.

497 13. ~~When~~ Food products that are served, prepared, or sold
 498 in or by restaurants, lunch counters, cafeterias, hotels,
 499 taverns, or other like places of business.

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

501 1. "For consumption off the seller's premises" means that
 502 the food or drink is intended by the customer to be consumed at

503 a place away from the dealer's premises.

504 2. "For consumption on the seller's premises" means that
 505 the food or drink sold may be immediately consumed on the
 506 premises where the dealer conducts his or her business. In
 507 determining whether an item of food is sold for immediate
 508 consumption, ~~there shall be considered~~ the customary consumption
 509 practices prevailing at the selling facility shall be
 510 considered.

511 3. "Premises" shall be construed broadly, and means, but is
 512 not limited to, the lobby, aisle, or auditorium of a theater;
 513 the seating, aisle, or parking area of an arena, rink, or
 514 stadium; or the parking area of a drive-in or outdoor theater.
 515 The premises of a caterer with respect to catered meals or
 516 beverages shall be the place where such meals or beverages are
 517 served.

518 4. "Hot prepared food products" means those products,
 519 items, or components which have been prepared for sale in a
 520 heated condition and which are sold at any temperature that is
 521 higher than the air temperature of the room or place where they
 522 are sold. "Hot prepared food products," for the purposes of this
 523 subsection, includes a combination of hot and cold food items or
 524 components where a single price has been established for the
 525 combination and the food products are sold in such combination,
 526 such as a hot meal, a hot specialty dish or serving, or a hot
 527 sandwich or hot pizza, including cold components or side items.

528 (e)1. Food or drinks not exempt under paragraphs (a), (b),
 529 (c), and (d) are ~~shall be~~ exempt, notwithstanding those
 530 paragraphs, if ~~when~~ purchased with food coupons or Special

531 Supplemental Food Program for Women, Infants, and Children
 532 vouchers issued under authority of federal law.

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

539 3. This paragraph does ~~shall~~ not apply to any food or
 540 drinks on which federal law shall permit sales taxes without
 541 penalty, such as termination of the state's participation.

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

545 1. If the taxable items represent more than 25 percent of
 546 the cost of the complete package and a single charge is made,
 547 the entire sales price of the package is taxable. If the taxable
 548 items are separately stated, the separate charge for the taxable
 549 items is subject to tax.

550 2. If the taxable items represent 25 percent or less of the
 551 cost of the complete package and a single charge is made, the
 552 entire sales price of the package is exempt from tax. The person
 553 preparing the package is liable for the tax on the cost of the
 554 taxable items going into the complete package. If the taxable
 555 items are separately stated, the separate charge is subject to
 556 tax.

557 (5) EXEMPTIONS; ACCOUNT OF USE.—

558 (g) *Building materials used in the rehabilitation of real*

559 *property located in an enterprise zone.-*

560 1. Building materials used in the rehabilitation of real
 561 property located in an enterprise zone are ~~shall be~~ exempt from
 562 the tax imposed by this chapter upon an affirmative showing to
 563 the satisfaction of the department that the items have been used
 564 for the rehabilitation of real property located in an enterprise
 565 zone. Except as provided in subparagraph 2., this exemption
 566 inures to the owner, lessee, or lessor at the time of ~~of~~ the
 567 ~~rehabilitated~~ real property is rehabilitated, but located in an
 568 ~~enterprise zone~~ only through a refund of previously paid taxes.
 569 To receive a refund pursuant to this paragraph, the owner,
 570 lessee, or lessor of the rehabilitated real property ~~located in~~
 571 ~~an enterprise zone~~ must file an application under oath with the
 572 governing body or enterprise zone development agency having
 573 jurisdiction over the enterprise zone where the business is
 574 located, as applicable. A single application for a refund may be
 575 submitted for multiple, contiguous parcels that were part of a
 576 single parcel that was divided as part of the rehabilitation of
 577 the property. All other requirements of this paragraph apply to
 578 each parcel on an individual basis. The application must
 579 include, which includes:

- 580 a. The name and address of the person claiming the refund.
- 581 b. An address and assessment roll parcel number of the
 582 rehabilitated real property ~~in an enterprise zone~~ for which a
 583 refund of previously paid taxes is being sought.
- 584 c. A description of the improvements made to accomplish the
 585 rehabilitation of the real property.
- 586 d. A copy of a valid ~~the~~ building permit issued by the

587 county or municipal building department for the rehabilitation
 588 of the real property.

589 e. A sworn statement, under ~~the~~ penalty of perjury, from
 590 the general contractor licensed in this state with whom the
 591 applicant contracted to make the improvements necessary to
 592 rehabilitate ~~accomplish the rehabilitation of~~ the real property,
 593 which ~~statement~~ lists the building materials used to
 594 rehabilitate ~~in the rehabilitation of~~ the real property, the
 595 actual cost of the building materials, and the amount of sales
 596 tax paid in this state on the building materials. If ~~In the~~
 597 ~~event that~~ a general contractor was ~~has~~ not ~~been~~ used, the
 598 applicant, rather than the general contractor, must make the
 599 sworn statement, required by this sub-subparagraph shall provide
 600 ~~this information in a sworn statement, under the penalty of~~
 601 ~~perjury.~~ Copies of the invoices that ~~which~~ evidence the purchase
 602 of the building materials used in the ~~such~~ rehabilitation and
 603 the payment of sales tax on the building materials must ~~shall~~ be
 604 attached to the sworn statement provided by the general
 605 contractor or by the applicant. Unless the actual cost of
 606 building materials used in the rehabilitation of real property
 607 and the payment of sales taxes ~~due thereon~~ is documented by a
 608 general contractor or by the applicant in this manner, the cost
 609 of the ~~such~~ building materials is deemed to ~~shall~~ be an amount
 610 equal to 40 percent of the increase in assessed value for ad
 611 valorem tax purposes.

612 f. The identifying number assigned pursuant to s. 290.0065
 613 to the enterprise zone in which the rehabilitated real property
 614 is located.

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

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

620 i. If applicable, the name and address of each permanent
 621 employee of the business, including, for each employee who is a
 622 resident of an enterprise zone, the identifying number assigned
 623 pursuant to s. 290.0065 to the enterprise zone in which the
 624 employee resides.

625 2. This exemption inures to a municipality ~~city~~, county,
 626 other governmental unit or agency, or nonprofit community-based
 627 organization through a refund of previously paid taxes if the
 628 building materials used in the rehabilitation ~~of real property~~
 629 ~~located in an enterprise zone~~ are paid for from the funds of a
 630 community development block grant, State Housing Initiatives
 631 Partnership Program, or similar grant or loan program. To
 632 receive a refund ~~pursuant to this paragraph~~, a municipality
 633 ~~city~~, county, other governmental unit or agency, or nonprofit
 634 community-based organization must file an application that ~~which~~
 635 includes the same information required ~~to be provided~~ in
 636 subparagraph 1. ~~by an owner, lessee, or lessor of rehabilitated~~
 637 ~~real property~~. In addition, the application must include a sworn
 638 statement signed by the chief executive officer of the
 639 municipality ~~city~~, county, other governmental unit or agency, or
 640 nonprofit community-based organization seeking a refund which
 641 states that the building materials for which a refund is sought
 642 were funded by ~~paid for from the funds of~~ a community

643 development block grant, State Housing Initiatives Partnership
 644 Program, or similar grant or loan program.

645 3. Within 10 working days after receipt of an application,
 646 the governing body or enterprise zone development agency shall
 647 review the application to determine if it contains all the
 648 information required ~~by pursuant to~~ subparagraph 1. or
 649 subparagraph 2. and meets the criteria set out in this
 650 paragraph. The governing body or agency shall certify all
 651 applications that contain the required information ~~required~~
 652 ~~pursuant to subparagraph 1. or subparagraph 2.~~ and are ~~meet the~~
 653 ~~criteria set out in this paragraph as~~ eligible to receive a
 654 refund. If applicable, the governing body or agency shall also
 655 certify if 20 percent of the employees of the business are
 656 residents of an enterprise zone, excluding temporary and part-
 657 time employees. The certification must ~~shall~~ be in writing, and
 658 a copy of the certification shall be transmitted to the
 659 executive director of the Department of Revenue. The applicant
 660 is ~~shall be~~ responsible for forwarding a certified application
 661 to the department within the time specified in subparagraph 4.

662 4. An application for a refund ~~pursuant to this paragraph~~
 663 must be submitted to the department within 6 months after the
 664 rehabilitation of the property is deemed to be substantially
 665 completed by the local building code inspector or by November 1
 666 ~~September 1~~ after the rehabilitated property is first subject to
 667 assessment.

668 5. Only ~~Not more than~~ one exemption through a refund of
 669 previously paid taxes for the rehabilitation of real property is
 670 ~~shall be~~ permitted for any single parcel of property unless

671 | there is a change in ownership, a new lessor, or a new lessee of
 672 | the real property. A ~~No~~ refund may not ~~shall~~ be granted pursuant
 673 | ~~to this paragraph~~ unless the amount to be refunded exceeds \$500.
 674 | A ~~No~~ refund may not ~~granted pursuant to this paragraph shall~~
 675 | exceed the lesser of 97 percent of the Florida sales or use tax
 676 | paid on the cost of the building materials used in the
 677 | rehabilitation of the real property as determined pursuant to
 678 | sub-subparagraph 1.e. or \$5,000, or, if at least ~~no less than~~ 20
 679 | percent of the employees of the business are residents of an
 680 | enterprise zone, excluding temporary and part-time employees,
 681 | the amount of refund may ~~granted pursuant to this paragraph~~
 682 | ~~shall~~ not exceed the lesser of 97 percent of the sales tax paid
 683 | on the cost of the ~~such~~ building materials or \$10,000. A refund
 684 | ~~approved pursuant to this paragraph~~ shall be made within 30 days
 685 | after ~~of~~ formal approval by the department of the application
 686 | for the refund. ~~This subparagraph shall apply retroactively to~~
 687 | ~~July 1, 2005.~~

688 | 6. The department shall adopt rules governing the manner
 689 | and form of refund applications and may establish guidelines as
 690 | to the requisites for an affirmative showing of qualification
 691 | for exemption under this paragraph.

692 | 7. The department shall deduct an amount equal to 10
 693 | percent of each refund granted under the provisions of this
 694 | paragraph from the amount transferred into the Local Government
 695 | Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20
 696 | for the county area in which the rehabilitated real property is
 697 | located and shall transfer that amount to the General Revenue
 698 | Fund.

699 8. For the purposes of the exemption provided in this
700 paragraph, the term:

701 a. "Building materials" means tangible personal property
702 which becomes a component part of improvements to real property.

703 b. "Real property" has the same meaning as provided in s.
704 192.001(12).

705 c. "Rehabilitation of real property" means the
706 reconstruction, renovation, restoration, rehabilitation,
707 construction, or expansion of improvements to real property.

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

710 9. This paragraph expires on the date specified in s. 290.016
711 for the expiration of the Florida Enterprise Zone Act.

712 Section 8. Effective upon this act becoming a law and
713 operating retroactively to July 1, 2008, paragraph (y) of
714 subsection (8) of section 213.053, Florida Statutes, is amended
715 to read:

716 213.053 Confidentiality and information sharing.—

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

719 (y) Information relative to ss. 212.08(7)(ccc) and 220.192
720 to the Florida Energy and Climate Commission ~~Department of~~
721 ~~Environmental Protection~~ for use in the conduct of its official
722 business.

723
724 Disclosure of information under this subsection shall be
725 pursuant to a written agreement between the executive director
726 and the agency. Such agencies, governmental or nongovernmental,

727 shall be bound by the same requirements of confidentiality as
 728 the Department of Revenue. Breach of confidentiality is a
 729 misdemeanor of the first degree, punishable as provided by s.
 730 775.082 or s. 775.083.

731 Section 9. Effective July 1, 2010, subsection (5) and
 732 paragraph (d) of subsection (8) of section 213.053, Florida
 733 Statutes, are amended, paragraphs (z) and (aa) are added to
 734 subsection (8), and subsections (19) and (20) are added to that
 735 section, to read:

736 213.053 Confidentiality and information sharing.—

737 (5) ~~Nothing contained in~~ This section does not shall
 738 prevent the department from:

739 (a) Publishing statistics so classified as to prevent the
 740 identification of particular accounts, reports, declarations, or
 741 returns; or

742 (b) Using telephones, electronic mail, facsimile machines,
 743 or other electronic means to:

744 1. Distribute information relating to changes in law, tax
 745 rates, or interest rates, or other information that is not
 746 specific to a particular taxpayer;

747 2. Remind taxpayers of due dates;

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

751 4. Notify taxpayers to contact the department ~~Disclosing to~~
 752 ~~the Chief Financial Officer the names and addresses of those~~
 753 ~~taxpayers who have claimed an exemption pursuant to former s.~~
 754 ~~199.185(1)(i) or a deduction pursuant to s. 220.63(5).~~

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

757 (d) Names, addresses, ~~and~~ sales tax registration
 758 information, and information relating to a hotel or restaurant
 759 having an outstanding tax warrant, notice of lien, or judgment
 760 lien certificate to the Division of Hotels and Restaurants of
 761 the Department of Business and Professional Regulation in the
 762 conduct of its official duties.

763 (z) Taxpayer names and identification numbers for the
 764 purposes of information-sharing agreements with financial
 765 institutions pursuant to s. 213.0532.

766 (aa) Information relative to chapter 212 to the Department
 767 of Environmental Protection in the conduct of its official
 768 duties in the administration of s. 253.03(7)(b) and (11).

769
 770 Disclosure of information under this subsection shall be
 771 pursuant to a written agreement between the executive director
 772 and the agency. Such agencies, governmental or nongovernmental,
 773 shall be bound by the same requirements of confidentiality as
 774 the Department of Revenue. Breach of confidentiality is a
 775 misdemeanor of the first degree, punishable as provided by s.
 776 775.082 or s. 775.083.

777 (19) (a) The department may publish a list of taxpayers
 778 against whom it has filed a warrant, notice of lien, or judgment
 779 lien certificate. The list may include the name and address of
 780 each taxpayer; the amounts and types of delinquent taxes, fees
 781 or surcharges, penalties, or interest; and the employer
 782 identification number or other taxpayer identification number.

783 (b) The department shall update the list at least monthly
 784 to reflect payments for resolution of deficiencies and to
 785 otherwise add or remove taxpayers from the list.

786 (c) The department may adopt rules to administer this
 787 subsection.

788 (20) The department may disclose information relating to
 789 taxpayers against whom it has filed a warrant, notice of lien or
 790 judgment lien certificate. Such information includes the name
 791 and address of the taxpayer; the actions taken; the amounts and
 792 types of liabilities; and the amount of any collections made.

793 Section 10. Effective July 1, 2010, section 213.0532,
 794 Florida Statutes, is created to read:

795 213.0532 Information-sharing agreements with financial
 796 institutions.—

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

798 (a) "Account" means a demand deposit account, checking or
 799 negotiable withdrawal order account, savings account, time
 800 deposit account, or money-market mutual fund account.

801 (b) "Department" means the Department of Revenue.

802 (c) "Financial institution" means:

803 1. A depository institution as defined in 12 U.S.C. s.
 804 1813(c);

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

807 3. A federal credit union or state credit union as defined
 808 in 12 U.S.C. s. 1752, including an institution-affiliated party
 809 of such a credit union as defined in 12 U.S.C. s. 1786(r); or

810 4. A benefit association, insurance company, safe-deposit

811 company, money-market mutual fund, or similar entity authorized
 812 to do business in this state.

813 (d) "Obligor" means any person against whose property the
 814 department has filed a warrant or judgment lien certificate.

815 (e) "Person" has the same meaning as provided in s. 212.02.

816 (2) The department shall request information and assistance
 817 from a financial institution as necessary to enforce the tax
 818 laws of the state. Pursuant to this subsection, financial
 819 institutions doing business in the state and having deposits of
 820 at least \$50 million shall enter into agreements with the
 821 department to develop and operate a data match system, using an
 822 automated data exchange to the maximum extent feasible, in which
 823 the financial institution must provide, to the extent allowable
 824 by law, for each calendar quarter the name, record address,
 825 social security number or other taxpayer identification number,
 826 average daily account balance, and other identifying information
 827 for:

828 (a) Each obligor who maintains an account at the financial
 829 institution as identified to the institution by the department
 830 by name and social security number or other taxpayer
 831 identification number; or

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

834 (3) The department may enter into agreements to operate an
 835 automated data exchange with financial institutions having
 836 deposits that do not exceed \$50 million.

837 (4) The department may use the information received
 838 pursuant to this section only for the purpose of enforcing the

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839 collection of taxes and fees administered by the department.

840 (5) The department shall, to the extent possible and in
841 compliance with state and federal law, administer this section
842 in conjunction with s. 409.25657 in order to avoid duplication
843 and reduce the burden on financial institutions.

844 (6) The department shall pay a reasonable fee to the
845 financial institution for conducting the data match provided for
846 in this section, which may not exceed actual costs incurred by
847 the financial institution.

848 (7) A financial institution is not required to provide
849 notice to its customers and is not liable to any person for:

850 (a) Disclosing to the department any information required
851 under this section.

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

855 (c) Disclosing any information in connection with a data
856 match.

857 (d) Taking any other action in good faith to comply with
858 the requirements of this section.

859 (8) Any financial records obtained pursuant to this section
860 may be disclosed only for the purpose of, and to the extent
861 necessary, to administer and enforce the tax laws of this state.

862 (9) The department may adopt rules establishing the procedures
863 and requirements for conducting automated data matches with
864 financial institutions pursuant to this section.

865 Section 11. Effective July 1, 2010, section 213.25, Florida
866 Statutes, is amended to read:

867 213.25 Refunds; credits; right of setoff.—~~If In any instance~~
 868 ~~that a taxpayer has a tax refund or tax credit is due to a~~
 869 ~~taxpayer for an overpayment of taxes assessed under any of the~~
 870 ~~chapters specified in s. 72.011(1), the department may reduce~~
 871 ~~the such~~ refund or credit to the extent of any billings not
 872 subject to protest under s. 213.21 or chapter 443 for ~~the same~~
 873 ~~or any other~~ tax owed by the ~~same~~ taxpayer.

874 Section 12. Effective July 1, 2010, section 213.50, Florida
 875 Statutes, is amended to read:

876 213.50 Failure to comply; revocation of corporate charter
 877 or hotel or restaurant license; refusal to reinstate charter or
 878 license.—

879 (1) Any corporation of this state which has an outstanding
 880 tax warrant that has existed for more than 3 consecutive months
 881 is subject to the revocation of its charter as provided in s.
 882 607.1420.

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

887 (3) The Department of Business and Professional Regulation
 888 may revoke the hotel or restaurant license of a licenseholder if
 889 a tax warrant has been outstanding against the licenseholder for
 890 more than 3 months.

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

895 Section 13. Effective July 1, 2010, subsection (1) of
 896 section 213.67, Florida Statutes, is amended to read:

897 213.67 Garnishment.—

898 (1) If a person is delinquent in the payment of any taxes,
 899 penalties, and interest owed to the department, the executive
 900 director or his or her designee may give notice of the amount of
 901 such delinquency by registered mail, personal service, or by
 902 electronic means, including, but not limited to, facsimile
 903 transmissions, electronic data interchange, or use of the
 904 Internet, to all persons having in their possession or under
 905 their control any credits or personal property, exclusive of
 906 wages, belonging to the delinquent taxpayer, or owing any debts
 907 to such delinquent taxpayer at the time of receipt by them of
 908 such notice. Thereafter, any person who has been notified may
 909 not transfer or make any other disposition of such credits,
 910 other personal property, or debts until the executive director
 911 or his or her designee consents to a transfer or disposition or
 912 until 60 days after the receipt of such notice. However, except
 913 ~~that~~ the credits, other personal property, or debts that ~~which~~
 914 exceed the delinquent amount stipulated in the notice are shall
 915 ~~not be~~ subject to ~~the provisions of~~ this section, wherever held,
 916 if in any case in which the taxpayer does not have a prior
 917 history of tax delinquencies. If during the effective period of
 918 the notice to withhold, any person so notified makes any
 919 transfer or disposition of the property or debts required to be
 920 withheld under this section hereunder, he or she is liable to
 921 the state for any indebtedness owed to the department by the
 922 person with respect to whose obligation the notice was given to

923 the extent of the value of the property or the amount of the
 924 debts thus transferred or paid if, solely by reason of such
 925 transfer or disposition, the state is unable to recover the
 926 indebtedness of the person with respect to whose obligation the
 927 notice was given. If the delinquent taxpayer contests the
 928 intended levy in circuit court or under chapter 120, the notice
 929 under this section remains effective until that final resolution
 930 of the contest. Any financial institution receiving such notice
 931 will maintain a right of setoff for any transaction involving a
 932 debit card occurring on or before the date of receipt of such
 933 notice.

934 Section 14. Section 213.758, Florida Statutes, is created
 935 to read:

936 213.758 Transfer of tax liabilities.—

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

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

941 1. That occurs due to the foreclosure of a security
 942 interest issued to a person who is not an insider as defined in
 943 s. 726.102;

944 2. That results from an eminent domain or condemnation
 945 action;

946 3. Pursuant to chapter 61, chapter 702, or the United
 947 States Bankruptcy Code;

948 4. To a financial institution, as defined in s. 655.005, if
 949 the transfer is made to satisfy the transferor's debt to the
 950 financial institution; or

951 5. To a third party to the extent that the proceeds are
 952 used to satisfy the transferor's indebtedness to a financial
 953 institution as defined in s. 655.005. If the third party
 954 receives assets worth more than the indebtedness, the transfer
 955 of the excess may not be deemed an involuntary transfer.

956 (b) "Transfer" means every mode, direct or indirect, with
 957 or without consideration, of disposing of or parting with a
 958 business or stock of goods, and includes, but is not limited to,
 959 assigning, conveying, demising, gifting, granting, or selling.

960 (2) A taxpayer who is liable for any tax, interest,
 961 penalty, surcharge, or fee administered by the department
 962 pursuant to chapter 443 or described in s. 72.011(1), excluding
 963 corporate income tax, and who quits a business without the
 964 benefit of a purchaser, successor, or assignee, or without
 965 transferring the business or stock of goods to a transferee,
 966 must file a final return and make full payment within 15 days
 967 after quitting the business. A taxpayer who fails to file a
 968 final return and make payment may not engage in any business in
 969 this state until the final return has been filed and all taxes,
 970 interest, or penalties due have been paid. The Department of
 971 Legal Affairs may seek an injunction at the request of the
 972 department to prevent further business activity until such tax,
 973 interest, or penalties are paid. A temporary injunction
 974 enjoining further business activity may be granted by a court
 975 without notice.

976 (3) A taxpayer who is liable for taxes, interest, or
 977 penalties levied under chapter 443 or any of the chapters
 978 specified in s. 213.05, excluding corporate income tax, who

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979 transfers the taxpayer's business or stock of goods, must file a
980 final return and make full payment within 15 days after the date
981 of transfer.

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

986 1. The transferor provides a receipt or certificate from
987 the department to the transferee showing that the transferor is
988 not liable for taxes, interest, or penalties from the operation
989 of the business; and

990 2. The department finds that the transferor is not liable
991 for taxes, interest, or penalties after an audit of the
992 transferor's books and records. The audit may be requested by
993 the transferee or the transferor. The department may charge a
994 fee for the cost of the audit if it has not issued a notice of
995 intent to audit by the time the request for the audit is
996 received.

997 (b) A transferee may withhold a portion of the
998 consideration for a business or stock of goods to pay the taxes,
999 interest, or penalties owed to the state from the operation of
1000 the business. The transferee shall pay the withheld
1001 consideration to the state within 30 days after the date of the
1002 transfer. If the consideration withheld is less than the
1003 transferor's liability, the transferor remains liable for the
1004 deficiency.

1005 (c) A transferee who acquires the business or stock of
1006 goods and fails to pay the taxes, interest, or penalties due,

1007 may not engage in any business in the state until the taxes,
 1008 interest, or penalties are paid. The Department of Legal Affairs
 1009 may seek an injunction at the request of the department to
 1010 prevent further business activity until such tax, interest, or
 1011 penalties are paid. A temporary injunction enjoining further
 1012 business activity may be granted by a court without notice.

1013 (5) The transferee, or transferees acting in concert, of
 1014 more than 50 percent of a business or stock of goods are jointly
 1015 and severally liable with the transferor for the payment of the
 1016 taxes, interest, or penalties owed to the state from the
 1017 operation of the business by the transferor.

1018 (6) The maximum liability of a transferee pursuant to this
 1019 section is equal to the fair market value of the property
 1020 transferred or the total purchase price, whichever is greater.

1021 (7) After notice by the department of transferee liability
 1022 under this section, the transferee has 60 days within which to
 1023 file an action as provided in chapter 72.

1024 (8) This section does not impose liability on a transferee
 1025 of a business or stock of goods pursuant to an involuntary
 1026 transfer.

1027 (9) The department may adopt rules necessary to administer
 1028 and enforce this section.

1029 Section 15. Effective upon this act becoming a law and
 1030 operating retroactively to July 1, 2008, subsections (4) and (5)
 1031 of section 220.192, Florida Statutes, are amended to read:

1032 220.192 Renewable energy technologies investment tax
 1033 credit.—

1034 (4) TAXPAYER APPLICATION PROCESS.—To claim a credit under

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1035 | this section, each taxpayer must apply to the Florida Energy and
 1036 | Climate Commission ~~Department of Environmental Protection~~ for an
 1037 | allocation of each type of annual credit by the date established
 1038 | by the Florida Energy and Climate Commission ~~Department of~~
 1039 | ~~Environmental Protection~~. The application form may be
 1040 | established by the Florida Energy and Climate Commission. The
 1041 | form must ~~Department of Environmental Protection and shall~~
 1042 | include an affidavit from each taxpayer certifying that all
 1043 | information contained in the application, including all records
 1044 | of eligible costs claimed as the basis for the tax credit, are
 1045 | true and correct. Approval of the credits under this section
 1046 | shall be accomplished on a first-come, first-served basis, based
 1047 | upon the date complete applications are received by the Florida
 1048 | Energy and Climate Commission ~~Department of Environmental~~
 1049 | ~~Protection~~. A taxpayer shall submit only one complete
 1050 | application based upon eligible costs incurred within a
 1051 | particular state fiscal year. Incomplete placeholder
 1052 | applications will not be accepted and will not secure a place in
 1053 | the first-come, first-served application line. If a taxpayer
 1054 | does not receive a tax credit allocation due to the exhaustion
 1055 | of the annual tax credit authorizations, then such taxpayer may
 1056 | reapply in the following year for those eligible costs and will
 1057 | have priority over other applicants for the allocation of
 1058 | credits.

1059 | (5) ADMINISTRATION; AUDIT AUTHORITY; RECAPTURE OF CREDITS.—

1060 | (a) In addition to its existing audit and investigation
 1061 | authority, the Department of Revenue may perform any additional
 1062 | financial and technical audits and investigations, including

1063 examining the accounts, books, and records of the tax credit
 1064 applicant, which ~~that~~ are necessary to verify the eligible costs
 1065 included in the tax credit return and to ensure compliance with
 1066 this section. The Florida Energy and Climate Commission
 1067 ~~Department of Environmental Protection~~ shall provide technical
 1068 assistance when requested by the Department of Revenue on any
 1069 technical audits or examinations performed pursuant to this
 1070 section.

1071 (b) It is grounds for forfeiture of previously claimed and
 1072 received tax credits if the Department of Revenue determines, as
 1073 a result of ~~either~~ an audit or examination or from information
 1074 received from the Florida Energy and Climate Commission
 1075 ~~Department of Environmental Protection~~, that a taxpayer received
 1076 tax credits pursuant to this section to which the taxpayer was
 1077 not entitled. The taxpayer is responsible for returning
 1078 forfeited tax credits to the Department of Revenue, and such
 1079 funds shall be paid into the General Revenue Fund of the state.

1080 (c) The Florida Energy and Climate Commission ~~Department of~~
 1081 ~~Environmental Protection~~ may revoke or modify any written
 1082 decision granting eligibility for tax credits under this section
 1083 if it is discovered that the tax credit applicant submitted any
 1084 false statement, representation, or certification in any
 1085 application, record, report, plan, or other document filed in an
 1086 attempt to receive tax credits under this section. The Florida
 1087 Energy and Climate Commission ~~Department of Environmental~~
 1088 ~~Protection~~ shall immediately notify the Department of Revenue of
 1089 any revoked or modified orders affecting previously granted tax
 1090 credits. Additionally, the taxpayer must notify the Department

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1091 of Revenue of any change in its tax credit claimed.

1092 (d) The taxpayer shall file with the Department of Revenue
 1093 an amended return or such other report as the Department of
 1094 Revenue prescribes by rule and shall pay any required tax and
 1095 interest within 60 days after the taxpayer receives notification
 1096 from the Florida Energy and Climate Commission ~~Department of~~
 1097 ~~Environmental Protection~~ that previously approved tax credits
 1098 have been revoked or modified. If the revocation or modification
 1099 order is contested, the taxpayer shall file an amended return or
 1100 other report as provided in this paragraph within 60 days after
 1101 a final order is issued following proceedings.

1102 (e) A notice of deficiency may be issued by the Department of
 1103 Revenue at any time within 3 years after the taxpayer receives
 1104 formal notification from the Florida Energy and Climate
 1105 Commission ~~Department of Environmental Protection~~ that
 1106 previously approved tax credits have been revoked or modified.
 1107 If a taxpayer fails to notify the Department of Revenue of any
 1108 changes to its tax credit claimed, a notice of deficiency may be
 1109 issued at any time.

1110 Section 16. Effective July 1, 2010, paragraph (c) of
 1111 subsection (1) of section 336.021, Florida Statutes, is amended
 1112 to read:

1113 336.021 County transportation system; levy of ninth-cent
 1114 fuel tax on motor fuel and diesel fuel.—

1115 (1)

1116 (c) Local option taxes collected on sales or use of diesel
 1117 fuel in this state shall be distributed in the following manner:

1118 1. The fiscal year of July 1, 1995, through June 30, 1996,

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1119 shall be the base year for all distributions.

1120 2. Each year the tax collected, less the service and
 1121 administrative charges enumerated in s. 215.20 and the
 1122 allowances allowed under s. 206.91, on the number of gallons
 1123 reported, up to the total number of gallons reported in the base
 1124 year, shall be distributed to each county using the distribution
 1125 percentage calculated for the base year.

1126 3. After the distribution of taxes pursuant to subparagraph
 1127 4. ~~2.~~, additional taxes available for distribution shall first
 1128 be distributed pursuant to this subparagraph. A distribution
 1129 shall be made to each county in which a qualified new retail
 1130 station is located. A qualified new retail station is a retail
 1131 station that began operation after June 30, 1996, and that has
 1132 sales of diesel fuel exceeding 50 percent of the sales of diesel
 1133 fuel reported in the county in which it is located during the
 1134 1995-1996 state fiscal year. The determination of whether a new
 1135 retail station is qualified shall be based on the total gallons
 1136 of diesel fuel sold at the station during each full month of
 1137 operation during the 12-month period ending January 31, divided
 1138 by the number of full months of operation during those 12
 1139 months, and the result multiplied by 12. The amount distributed
 1140 pursuant to this subparagraph to each county in which a
 1141 qualified new retail station is located shall equal the local
 1142 option taxes due on the gallons of diesel fuel sold by the new
 1143 retail station during the year ending January 31, less the
 1144 service charges enumerated in s. 215.20 and the dealer allowance
 1145 provided for by s. 206.91. Gallons of diesel fuel sold at the
 1146 qualified new retail station shall be certified to the

1147 | department by the county requesting the additional distribution
 1148 | by June 15, 1997, and by March 1 in each subsequent year. The
 1149 | certification shall include the beginning inventory, fuel
 1150 | purchases and sales, and the ending inventory for the new retail
 1151 | station for each month of operation during the year, the
 1152 | original purchase invoices for the period, and any other
 1153 | information the department deems reasonable and necessary to
 1154 | establish the certified gallons. The department may review and
 1155 | audit the retail dealer's records provided to a county to
 1156 | establish the gallons sold by the new retail station.
 1157 | Notwithstanding the provisions of this subparagraph, when more
 1158 | than one county qualifies for a distribution pursuant to this
 1159 | subparagraph and the requested distributions exceed the total
 1160 | taxes available for distribution, each county shall receive a
 1161 | prorated share of the moneys available for distribution.
 1162 | 4. After the distribution of taxes pursuant to subparagraph 2.
 1163 | ~~3.~~, all additional taxes available for distribution, except the
 1164 | taxes described in subparagraph 3., shall be distributed based
 1165 | on vehicular diesel fuel storage capacities in each county
 1166 | pursuant to this subparagraph. The total vehicular diesel fuel
 1167 | storage capacity shall be established for each fiscal year based
 1168 | on the registration of facilities with the Department of
 1169 | Environmental Protection as required by s. 376.303 for the
 1170 | following facility types: retail stations, fuel user/nonretail,
 1171 | state government, local government, and county government. Each
 1172 | county shall receive a share of the total taxes available for
 1173 | distribution pursuant to this subparagraph equal to a fraction,
 1174 | the numerator of which is the storage capacity located within

1175 the county for vehicular diesel fuel in the facility types
 1176 listed in this subparagraph and the denominator of which is the
 1177 total statewide storage capacity for vehicular diesel fuel in
 1178 those facility types. The vehicular diesel fuel storage capacity
 1179 for each county and facility type shall be that established by
 1180 the Department of Environmental Protection by June 1, 1997, for
 1181 the 1996-1997 fiscal year, and by January 31 for each succeeding
 1182 fiscal year. The storage capacities so established shall be
 1183 final. The storage capacity for any new retail station for which
 1184 a county receives a distribution pursuant to subparagraph 3.
 1185 shall not be included in the calculations pursuant to this
 1186 subparagraph.

1187 Section 17. Subsection (20) of section 443.036, Florida
 1188 Statutes, is amended to read:

1189 443.036 Definitions.—As used in this chapter, the term:

1190 (20) "Employing unit" means an individual or type of
 1191 organization, including a partnership, limited liability
 1192 company, association, trust, estate, joint-stock company,
 1193 insurance company, or corporation, whether domestic or foreign;
 1194 the receiver, trustee in bankruptcy, trustee, or successor of
 1195 any of the foregoing; or the legal representative of a deceased
 1196 person, which has or had in its employ one or more individuals
 1197 performing services for it within this state.

1198 (a) Each individual employed to perform or to assist in
 1199 performing the work of any agent or employee of an employing
 1200 unit is deemed to be employed by the employing unit for the
 1201 purposes of this chapter, regardless of whether the individual
 1202 was hired or paid directly by the employing unit or by an agent

1203 or employee of the employing unit, if the employing unit had
 1204 actual or constructive knowledge of the work.

1205 (b) Each individual performing services in this state for
 1206 an employing unit maintaining at least two separate
 1207 establishments in this state is deemed to be performing services
 1208 for a single employing unit for the purposes of this chapter.

1209 (c) A person who is an officer of a corporation, or a
 1210 member of a limited liability company classified as a
 1211 corporation for federal income tax purposes, and who performs
 1212 services for the corporation or limited liability company in
 1213 this state, regardless of whether those services are continuous,
 1214 is deemed an employee of the corporation or the limited
 1215 liability company during all of each week of his or her tenure
 1216 of office, regardless of whether he or she is compensated for
 1217 those services. Services are presumed to be rendered for the
 1218 corporation in cases in which the officer is compensated by
 1219 means other than dividends upon shares of stock of the
 1220 corporation owned by him or her.

1221 (d) A limited liability company shall be treated as having the
 1222 same status as it is classified for federal income tax purposes.
 1223 However, a single-member limited liability company shall be
 1224 treated as the employer.

1225 Section 18. Paragraph (b) of subsection (2) of section
 1226 443.1215, Florida Statutes, is amended to read:

1227 443.1215 Employers.—

1228 (2)

1229 (b) In determining whether an employing unit for which service,
 1230 other than agricultural labor, is also performed is an employer

1231 under paragraph (1)(a), paragraph (1)(b), paragraph (1)(c), or
 1232 subparagraph (1)(d)2., the wages earned or the employment of an
 1233 employee performing service in agricultural labor may not be
 1234 taken into account. If an employing unit is determined to be an
 1235 employer of agricultural labor, the employing unit is considered
 1236 an employer for purposes of paragraph (1)(a) ~~subsection (1)~~.

1237 Section 19. Subsection (2) of section 443.1316, Florida
 1238 Statutes, is amended to read:

1239 443.1316 Unemployment tax collection services; interagency
 1240 agreement.—

1241 (2)(a) The Department of Revenue is considered to be
 1242 administering a revenue law of this state when the department
 1243 implements this chapter, or otherwise provides unemployment tax
 1244 collection services, under contract with the Agency for
 1245 Workforce Innovation through the interagency agreement.

1246 (b) Sections 213.015(1)-(3), (5)-(7), (9)-(19), and (21);
 1247 213.018; 213.025; 213.051; 213.053; 213.0532; 213.0535; 213.055;
 1248 213.071; 213.10; 213.21(4); 213.2201; 213.23; 213.24; 213.25;
 1249 213.27; 213.28; 213.285; 213.34(1), (3), and (4); 213.37;
 1250 213.50; 213.67; 213.69; 213.692; 213.73; 213.733; 213.74; ~~and~~
 1251 213.757; and 213.758 apply to the collection of unemployment
 1252 contributions and reimbursements by the Department of Revenue
 1253 unless prohibited by federal law.

1254 Section 20. Subsections (1) through (3) of section 443.141,
 1255 Florida Statutes, is amended to read:

1256 443.141 Collection of contributions and reimbursements.—

1257 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,
 1258 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.—

1259 (a) *Interest.*—Contributions or reimbursements unpaid on the
 1260 date due shall bear interest at the rate of 1 percent per month
 1261 from and after that date until payment plus accrued interest is
 1262 received by the tax collection service provider, unless the
 1263 service provider finds that the employing unit has or had good
 1264 reason for failure to pay the contributions or reimbursements
 1265 when due. Interest collected under this subsection must be paid
 1266 into the Special Employment Security Administration Trust Fund.

1267 (b) *Penalty for delinquent, erroneous, incomplete, or*
 1268 *insufficient reports.*—

1269 1. An employing unit that fails to file any report
 1270 required by the Agency for Workforce Innovation or its tax
 1271 collection service provider, in accordance with rules for
 1272 administering this chapter, shall pay to the tax collection
 1273 service provider for each delinquent report the sum of \$25 for
 1274 each 30 days or fraction thereof that the employing unit is
 1275 delinquent, unless the agency or its service provider, whichever
 1276 required the report, finds that the employing unit has or had
 1277 good reason for failure to file the report. The agency or its
 1278 service provider may assess penalties only through the date of
 1279 the issuance of the final assessment notice. However, additional
 1280 penalties accrue if the delinquent report is subsequently filed.

1281 2.a. An employing unit that files an erroneous, incomplete,
 1282 or insufficient report with the Agency for Workforce Innovation
 1283 or its tax collection service provider, shall pay a penalty. The
 1284 amount of the penalty is \$50 or 10 percent of any tax due,
 1285 whichever is greater, but no more than \$300 per report. The
 1286 penalty shall be added to any tax, penalty, or interest

1287 otherwise due.

1288 b. The agency or its tax collection service provider shall
 1289 waive the penalty if the employing unit files an accurate,
 1290 complete, and sufficient report within 30 days after a penalty
 1291 notice is issued to the employing unit. The penalty may not be
 1292 waived pursuant to this subparagraph more than one time during a
 1293 12-month period.

1294 c. As used in this subsection, the term "erroneous,
 1295 incomplete, or insufficient report" means a report so lacking in
 1296 information, completeness, or arrangement that the report cannot
 1297 be readily understood, verified, or reviewed. Such reports
 1298 include, but are not limited to, reports having missing wage or
 1299 employee information, missing or incorrect social security
 1300 numbers, or illegible entries; reports submitted in a format
 1301 that is not approved by the agency or its tax collection service
 1302 provider; and reports showing gross wages that do not equal the
 1303 total of the wages of each employee. However, the term does not
 1304 include a report that merely contains inaccurate data that was
 1305 supplied to the employer by the employee, if the employer was
 1306 unaware of the inaccuracy.

1307 ~~3.2. Sums collected as Penalties imposed pursuant to this~~
 1308 ~~paragraph shall under subparagraph 1. must be deposited in the~~
 1309 ~~Special Employment Security Administration Trust Fund.~~

1310 ~~4.3.~~ The penalty and interest for a delinquent, erroneous,
 1311 incomplete, or insufficient report may be waived if when the
 1312 penalty or interest is inequitable. The provisions of s.
 1313 213.24(1) apply to any penalty or interest that is imposed under
 1314 this section.

1315 5. The Agency for Workforce Innovation and the state agency
 1316 providing unemployment tax collection services may adopt rules
 1317 to administer this subsection.

1318 (c) *Application of partial payments.*—~~If~~ ~~When~~ a delinquency
 1319 exists in the employment record of an employer not in
 1320 bankruptcy, a partial payment less than the total delinquency
 1321 amount shall be applied to the employment record as the payor
 1322 directs. In the absence of specific direction, the partial
 1323 payment shall be applied to the payor's employment record as
 1324 prescribed in the rules of the Agency for Workforce Innovation
 1325 or the state agency providing tax collection services.

1326 (2) REPORTS, CONTRIBUTIONS, APPEALS.—

1327 (a) *Failure to make reports and pay contributions.*—If an
 1328 employing unit determined by the tax collection service provider
 1329 to be an employer subject to this chapter fails to make and file
 1330 any report as and when required by this chapter or by any rule
 1331 of the Agency for Workforce Innovation or the state agency
 1332 providing tax collection services, for the purpose of
 1333 determining the amount of contributions due by the employer
 1334 under this chapter, or if any filed report is found by the
 1335 service provider to be incorrect or insufficient, and the
 1336 employer, after being notified in writing by the service
 1337 provider to file the report, or a corrected or sufficient
 1338 report, as applicable, fails to file the report within 15 days
 1339 after the date of the mailing of the notice, the tax collection
 1340 service provider may:

1341 1. Determine the amount of contributions due from the
 1342 employer based on the information readily available to it, which

1343 determination is deemed to be prima facie correct;

1344 2. Assess the employer the amount of contributions
 1345 determined to be due; and

1346 3. Immediately notify the employer by mail of the
 1347 determination and assessment including penalties as provided in
 1348 this chapter, if any, added and assessed, and demand payment
 1349 together with interest on the amount of contributions from the
 1350 date that amount was due and payable.

1351 (b) *Hearings.*—The determination and assessment are final 15
 1352 days after the date the assessment is mailed unless the employer
 1353 files with the tax collection service provider within the 15
 1354 days a written protest and petition for hearing specifying the
 1355 objections thereto. The tax collection service provider shall
 1356 promptly review each petition and may reconsider its
 1357 determination and assessment in order to resolve the
 1358 petitioner's objections. The tax collection service provider
 1359 shall forward each petition remaining unresolved to the Agency
 1360 for Workforce Innovation for a hearing on the objections. Upon
 1361 receipt of a petition, the Agency for Workforce Innovation shall
 1362 schedule a hearing and notify the petitioner of the time and
 1363 place of the hearing. The Agency for Workforce Innovation may
 1364 appoint special deputies to conduct hearings and to submit their
 1365 findings together with a transcript of the proceedings before
 1366 them and their recommendations to the agency for its final
 1367 order. Special deputies are subject to the prohibition against
 1368 ex parte communications in s. 120.66. At any hearing conducted
 1369 by the Agency for Workforce Innovation or its special deputy,
 1370 evidence may be offered to support the determination and

1371 assessment or to prove it is incorrect. In order to prevail,
 1372 however, the petitioner must either prove that the determination
 1373 and assessment are incorrect or file full and complete corrected
 1374 reports. Evidence may also be submitted at the hearing to rebut
 1375 the determination by the tax collection service provider that
 1376 the petitioner is an employer under this chapter. Upon evidence
 1377 taken before it or upon the transcript submitted to it with the
 1378 findings and recommendation of its special deputy, the Agency
 1379 for Workforce Innovation shall either set aside the tax
 1380 collection service provider's determination that the petitioner
 1381 is an employer under this chapter or reaffirm the determination.
 1382 The amounts assessed under the final order, together with
 1383 interest and penalties, must be paid within 15 days after notice
 1384 of the final order is mailed to the employer, unless judicial
 1385 review is instituted in a case of status determination. Amounts
 1386 due when the status of the employer is in dispute are payable
 1387 within 15 days after the entry of an order by the court
 1388 affirming the determination. However, any determination that an
 1389 employing unit is not an employer under this chapter does not
 1390 affect the benefit rights of any individual as determined by an
 1391 appeals referee or the commission unless:

1392 1. The individual is made a party to the proceedings before
 1393 the special deputy; or

1394 2. The decision of the appeals referee or the commission
 1395 has not become final or the employing unit and the Agency for
 1396 Workforce Innovation were not made parties to the proceedings
 1397 before the appeals referee or the commission.

1398 (c) *Appeals.*—The Agency for Workforce Innovation and the

1399 state agency providing unemployment tax collection services
 1400 shall adopt rules prescribing the procedures for an employing
 1401 unit determined to be an employer to file an appeal and be
 1402 afforded an opportunity for a hearing on the determination.
 1403 Pending a hearing, the employing unit must file reports and pay
 1404 contributions in accordance with s. 443.131.

1405 (3) COLLECTION PROCEEDINGS.—

1406 (a) *Lien for payment of contributions or reimbursements.*—

1407 1. ~~There is created~~ A lien exists in favor of the tax
 1408 collection service provider upon all the property, both real and
 1409 personal, of any employer liable for payment of any contribution
 1410 or reimbursement levied and imposed under this chapter for the
 1411 amount of the contributions or reimbursements due, together with
 1412 any interest, costs, and penalties. If any contribution or
 1413 reimbursement imposed under this chapter or any portion of that
 1414 contribution, reimbursement, interest, or penalty is not paid
 1415 within 60 days after becoming delinquent, the tax collection
 1416 service provider may file ~~subsequently issue~~ a notice of lien
 1417 ~~that may be filed~~ in the office of the clerk of the circuit
 1418 court of any county in which the delinquent employer owns
 1419 property or conducts or has conducted business. The notice of
 1420 lien must include the periods for which the contributions,
 1421 reimbursements, interest, or penalties are demanded and the
 1422 amounts due. A copy of the notice of lien must be mailed to the
 1423 employer at the employer's ~~her or his~~ last known address. The
 1424 notice of lien may not be filed ~~issued and recorded~~ until 15
 1425 days after the date the assessment becomes final under
 1426 subsection (2). Upon filing ~~presentation of the notice of lien,~~

1427 | the clerk of the circuit court shall record the notice of lien
 1428 | ~~it~~ in a book maintained for that purpose, and the amount of the
 1429 | notice of lien, together with the cost of recording and interest
 1430 | accruing upon the amount of the contribution or reimbursement,
 1431 | becomes a lien upon the title to and interest, whether legal or
 1432 | equitable, in any real property, chattels real, or personal
 1433 | property of the employer against whom the notice of lien is
 1434 | issued, in the same manner as a judgment of the circuit court
 1435 | docketed in the office of the circuit court clerk, with
 1436 | execution issued to the sheriff for levy. This lien is prior,
 1437 | preferred, and superior to all mortgages or other liens filed,
 1438 | recorded, or acquired after the notice of lien is filed. Upon
 1439 | the payment of the amounts due, or upon determination by the tax
 1440 | collection service provider that the notice of lien was
 1441 | erroneously issued, the lien is satisfied when the service
 1442 | provider acknowledges in writing that the lien is fully
 1443 | satisfied. A lien's satisfaction does not need to be
 1444 | acknowledged before any notary or other public officer, and the
 1445 | signature of the director of the tax collection service provider
 1446 | or his or her designee is conclusive evidence of the
 1447 | satisfaction of the lien, which satisfaction shall be recorded
 1448 | by the clerk of the circuit court who receives the fees for
 1449 | those services.

1450 | 2. The tax collection service provider may subsequently
 1451 | issue a warrant directed to any sheriff in this state,
 1452 | commanding him or her to levy upon and sell any real or personal
 1453 | property of the employer liable for any amount under this
 1454 | chapter within his or her jurisdiction, for payment, with the

1455 added penalties and interest and the costs of executing the
 1456 warrant, together with the costs of the clerk of the circuit
 1457 court in recording and docketing the notice of lien, and to
 1458 return the warrant to the service provider with payment. The
 1459 warrant may only be issued and enforced for all amounts due to
 1460 the tax collection service provider on the date the warrant is
 1461 issued, together with interest accruing on the contribution or
 1462 reimbursement due from the employer to the date of payment at
 1463 the rate provided in this section. In the event of sale of any
 1464 assets of the employer, however, priorities under the warrant
 1465 shall be determined in accordance with the priority established
 1466 by any notices of lien filed by the tax collection service
 1467 provider and recorded by the clerk of the circuit court. The
 1468 sheriff shall execute the warrant in the same manner prescribed
 1469 by law for executions issued by the clerk of the circuit court
 1470 for judgments of the circuit court. The sheriff is entitled to
 1471 the same fees for executing the warrant as for a writ of
 1472 execution out of the circuit court, and these fees must be
 1473 collected in the same manner.

1474 3. The lien expires 10 years after the filing of a notice
 1475 of lien with the clerk of court. An action to collect amounts
 1476 due under this chapter may not be commenced after the expiration
 1477 of the lien securing the payment of the amounts owed.

1478 (b) *Injunctive procedures to contest warrants after*
 1479 *issuance.*—An injunction or restraining order to stay the
 1480 execution of a warrant may not be issued until a motion is
 1481 filed; reasonable notice of a hearing on the motion for the
 1482 injunction is served on the tax collection service provider; and

1483 the party seeking the injunction either pays into the custody of
 1484 the court the full amount of contributions, reimbursements,
 1485 interests, costs, and penalties claimed in the warrant or enters
 1486 into and files with the court a bond with two or more good and
 1487 sufficient sureties approved by the court in a sum at least
 1488 twice the amount of the contributions, reimbursements,
 1489 interests, costs, and penalties, payable to the tax collection
 1490 service provider. The bond must also be conditioned to pay the
 1491 amount of the warrant, interest, and any damages resulting from
 1492 the wrongful issuing of the injunction, if the injunction is
 1493 dissolved, or the motion for the injunction is dismissed. Only
 1494 one surety is required when the bond is executed by a lawfully
 1495 authorized surety company.

1496 (c) *Attachment and garnishment.*—Upon the filing of notice
 1497 of lien as provided in subparagraph (a)1., the tax collection
 1498 service provider is entitled to remedy by attachment or
 1499 garnishment as provided in chapters 76 and 77, as for a debt
 1500 due. Upon application by the tax collection service provider,
 1501 these writs shall be issued by the clerk of the circuit court as
 1502 upon a judgment of the circuit court duly docketed and recorded.
 1503 These writs shall be returnable to the circuit court. A bond may
 1504 not be required of the tax collection service provider as a
 1505 condition required for the issuance of these writs of attachment
 1506 or garnishment. Issues raised under proceedings by attachment or
 1507 garnishment shall be tried by the circuit court in the same
 1508 manner as a judgment under chapters 76 and 77. Further, the
 1509 notice of lien filed by the tax collection service provider is
 1510 valid for purposes of all remedies under this chapter until

1511 satisfied under this chapter, and revival by scire facias or
 1512 other proceedings are not necessary before pursuing any remedy
 1513 authorized by law. Proceedings authorized upon a judgment of the
 1514 circuit court do not make the lien a judgment of the circuit
 1515 court upon a debt for any purpose other than as are specifically
 1516 provided by law as procedural remedies.

1517 (d) *Third-party claims.*—Upon any levy made by the sheriff
 1518 under a writ of attachment or garnishment as provided in
 1519 paragraph (c), the circuit court shall try third-party claims to
 1520 property involved as upon a judgment thereof and all proceedings
 1521 authorized on third-party claims in ss. 56.16, 56.20, 76.21, and
 1522 77.16 shall apply.

1523 (e) *Proceedings supplementary to execution.*—At any time
 1524 after a warrant provided for in subparagraph (a)2. is returned
 1525 unsatisfied by any sheriff of this state, the tax collection
 1526 service provider may file an affidavit in the circuit court
 1527 affirming the warrant was returned unsatisfied and remains valid
 1528 and outstanding. The affidavit must also state the residence of
 1529 the party or parties against whom the warrant is issued. The tax
 1530 collection service provider is subsequently entitled to have
 1531 other and further proceedings in the circuit court as upon a
 1532 judgment thereof as provided in s. 56.29.

1533 (f) *Reproductions.*—In any proceedings in any court under
 1534 this chapter, reproductions of the original records of the
 1535 Agency for Workforce Innovation, its tax collection service
 1536 provider, the former Department of Labor and Employment
 1537 Security, or the commission, including, but not limited to,
 1538 photocopies or microfilm, are primary evidence in lieu of the

1539 original records or of the documents that were transcribed into
 1540 those records.

1541 (g) *Jeopardy assessment and warrant.*—If the tax collection
 1542 service provider reasonably believes that the collection of
 1543 contributions or reimbursements from an employer will be
 1544 jeopardized by delay, the service provider may assess the
 1545 contributions or reimbursements immediately, together with
 1546 interest or penalties when due, regardless of whether the
 1547 contributions or reimbursements accrued are due, and may
 1548 immediately issue a notice of lien and jeopardy warrant upon
 1549 which proceedings may be conducted as provided in this section
 1550 for notice of lien and warrant of the service provider. Within
 1551 15 days after mailing the notice of lien by registered mail, the
 1552 employer may protest the issuance of the lien in the same manner
 1553 provided in paragraph (2) (a). The protest does not operate as a
 1554 supersedeas or stay of enforcement unless the employer files
 1555 with the sheriff seeking to enforce the warrant a good and
 1556 sufficient surety bond in twice the amount demanded by the
 1557 notice of lien or warrant. The bond must be conditioned upon
 1558 payment of the amount subsequently found to be due from the
 1559 employer to the tax collection service provider in the final
 1560 order of the Agency for Workforce Innovation upon protest of
 1561 assessment. The jeopardy warrant and notice of lien are
 1562 satisfied in the manner provided in this section upon payment of
 1563 the amount finally determined to be due from the employer. If
 1564 enforcement of the jeopardy warrant is not superseded as
 1565 provided in this section, the employer is entitled to a refund
 1566 from the fund of all amounts paid as contributions or

1567 reimbursements in excess of the amount finally determined to be
 1568 due by the employer upon application being made as provided in
 1569 this chapter.

1570 Section 21. Effective July 1, 2010, subsection (2) of
 1571 section 443.163, Florida Statutes, is amended to read:

1572 443.163 Electronic reporting and remitting of contributions
 1573 and reimbursements.—

1574 (2) (a) An employer who is required by law to file an
 1575 Employers Quarterly Report (UCT-6) by approved electronic means,
 1576 but who files the report by a means other than approved
 1577 electronic means, is liable for a penalty of \$50 ~~\$10~~ for that
 1578 report and \$1 for each employee. This penalty, ~~which~~ is in
 1579 addition to any other ~~applicable~~ penalty provided by this
 1580 chapter. However, unless the penalty does not apply if employer
 1581 first obtains a waiver of this requirement from the tax
 1582 collection service provider waives the electronic filing
 1583 requirement in advance. An employer who fails to remit
 1584 contributions or reimbursements by approved electronic means as
 1585 required by law is liable for a penalty of \$50 ~~\$10~~ for each
 1586 remittance submitted by a means other than approved electronic
 1587 means. This penalty, ~~which~~ is in addition to any other
 1588 ~~applicable~~ penalty provided by this chapter.

1589 (b) A person who prepared and reported for 100 or more
 1590 employers in any quarter during the preceding state fiscal year,
 1591 but who fails to file an Employers Quarterly Report (UCT-6) for
 1592 each calendar quarter in the current calendar year by approved
 1593 electronic means ~~as required by law,~~ is liable for a penalty of
 1594 \$50 ~~\$10~~ for that report and \$1 for each employee. This penalty,

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1595 ~~which~~ is in addition to any other ~~applicable~~ penalty provided by
 1596 this chapter. However, unless the penalty does not apply if
 1597 ~~person first obtains a waiver of this requirement from~~ the tax
 1598 collection service provider waives the electronic filing
 1599 requirement in advance.

1600 Section 22. Subsection (3) of section 443.163, Florida
 1601 Statutes, is amended to read:

1602 443.163 Electronic reporting and remitting of contributions
 1603 and reimbursements.—

1604 (3) The tax collection service provider may waive the
 1605 requirement to file an Employers Quarterly Report (UCT-6) by
 1606 electronic means for employers that are unable to comply despite
 1607 good faith efforts or due to circumstances beyond the employer's
 1608 reasonable control.

1609 (a) As prescribed by the Agency for Workforce Innovation or
 1610 its tax collection service provider, grounds for approving the
 1611 waiver include, but are not limited to, circumstances in which
 1612 the employer does not:

1613 1. Currently file information or data electronically with
 1614 any business or government agency; or

1615 2. Have a compatible computer that meets or exceeds the
 1616 standards prescribed by the Agency for Workforce Innovation or
 1617 its tax collection service provider.

1618 (b) The tax collection service provider shall accept other
 1619 reasons for requesting a waiver from the requirement to submit
 1620 the Employers Quarterly Report (UCT-6) by electronic means,
 1621 including, but not limited to:

1622 1. That the employer needs additional time to program his

1623 or her computer;

1624 2. That complying with this requirement causes the employer
1625 financial hardship; or

1626 3. That complying with this requirement conflicts with the
1627 employer's business procedures.

1628 (c) The Agency for Workforce Innovation or the state agency
1629 providing unemployment tax collection services may establish by
1630 rule the length of time a waiver is valid and may determine
1631 whether subsequent waivers will be authorized, based on this
1632 subsection; ~~however, the tax collection service provider may~~
1633 ~~only grant a waiver from electronic reporting if the employer~~
1634 ~~timely files the Employers Quarterly Report (UCT-6) by telefile,~~
1635 ~~unless the employer wage detail exceeds the service provider's~~
1636 ~~telefile system capabilities.~~

1637 Section 23. Effective July 1, 2010, section 213.692,
1638 Florida Statutes, is created to read:

1639 213.692 Integrated enforcement authority.-

1640 (1) If the department files a warrant, notice of lien, or
1641 judgment lien certificate against the property of a taxpayer,
1642 the department may also revoke all certificates of registration,
1643 permits, or licenses issued by the department to that taxpayer.

1644 (a) Before the department may revoke the certificates of
1645 registration, permits, or licenses, the department must schedule
1646 an informal conference that the taxpayer is required to attend.
1647 At the conference, the taxpayer may present evidence regarding
1648 the department's intended action or enter into a compliance
1649 agreement. The department must provide written notice to the
1650 taxpayer of the department's intended action and the time, date,

1651 and place of the conference. The department shall issue an
 1652 administrative complaint to revoke the certificates of
 1653 registration, permits, or licenses if the taxpayer does not
 1654 attend the conference, enter into a compliance agreement, or
 1655 comply with the compliance agreement.

1656 (b) The department may not issue a certificate of
 1657 registration, permit, or license to a taxpayer whose certificate
 1658 of registration, permit, or license has been revoked unless:

1659 1. The outstanding liabilities of the taxpayer have been
 1660 satisfied; or

1661 2. The department enters into a written agreement with the
 1662 taxpayer regarding any outstanding liabilities and, as part of
 1663 such agreement, agrees to issue a certificate of registration,
 1664 permit, or license.

1665 (c) The department shall require a cash deposit, bond, or
 1666 other security as a condition of issuing a new certificate of
 1667 registration pursuant to the requirements of s. 212.14(4).

1668 (2) If the department files a warrant or a judgment lien
 1669 certificate in connection with a jeopardy assessment, the
 1670 department must comply with the procedures in s. 213.732 before
 1671 or in conjunction with those provided in this section.

1672 (3) The department may adopt rules to administer this
 1673 section.

1674 Section 24. Effective July 1, 2010, the Department of
 1675 Revenue is authorized to adopt emergency rules to administer s.
 1676 213.692, Florida Statutes. The emergency rules shall remain in
 1677 effect for 6 months after adoption and may be renewed during the

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1678 | pendency of procedures to adopt rules addressing the subject of
 1679 | the emergency rules.

1680 | Section 25. Section 195.095, Florida Statutes, is repealed.

1681 | Section 26. Section 213.054, Florida Statutes, is repealed.

1682 | Section 27. Except as otherwise expressly provided in this
 1683 | bill, this bill shall take effect upon becoming a law.