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## **Finance and Tax Committee**

**Tuesday, February 3, 2015**

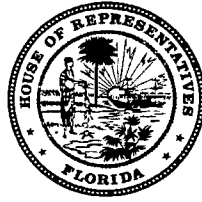
**9:00 a.m. – 12:00 p.m.**

**Morris Hall**

**MEETING PACKET**

# The Florida House of Representatives

## Finance and Tax Committee



**Steve Crisafulli**  
**Speaker**

**Matt Gaetz**  
**Chair**

### **AGENDA**

February 3, 2015  
9:00 a.m. – 12:00 p.m.  
Morris Hall

- I. Call to Order/Roll Call
- II. Chair's Opening Remarks
- III. Discussion of Proposed Finance & Tax Committee Workplan
- IV. Review of Sales Tax on Commercial Property Leases
- V. Review of the Communications Services Tax
- VI. Review of Obsolete Taxes
- VII. Review of Selected "Sin Taxes"
- VIII. Closing Remarks and Adjournment



**FINANCE AND TAX COMMITTEE WORKPLAN CONCEPTS**

**FINANCE**

**AFFORDABLE HOUSING FINANCING**

**ALTERNATE FINANCING FOR SMALL BUSINESS**

**CAPITAL RECOVERY**

**CLERKS OF COURTS**

**LOCAL GOVERNMENT**

**SPECIAL DISTRICTS**

**TAXES**

**AD VALOREM**

**COMMUNICATION SERVICES TAX**

**CORPORATE INCOME TAX**

**FUEL TAX**

**COMMERCIAL LEASE TAX**

**OBSOLETE TAXES**

**SALES & USE TAXES**

**SIN TAXES**

**TOBACCO TAXES**





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27 Statutes, is amended to read:

28       212.055 Discretionary sales surtaxes; legislative intent;  
 29 authorization and use of proceeds.—It is the legislative intent  
 30 that any authorization for imposition of a discretionary sales  
 31 surtax shall be published in the Florida Statutes as a  
 32 subsection of this section, irrespective of the duration of the  
 33 levy. Each enactment shall specify the types of counties  
 34 authorized to levy; the rate or rates which may be imposed; the  
 35 maximum length of time the surtax may be imposed, if any; the  
 36 procedure which must be followed to secure voter approval, if  
 37 required; the purpose for which the proceeds may be expended;  
 38 and such other requirements as the Legislature may provide.  
 39 Taxable transactions and administrative procedures shall be as  
 40 provided in s. 212.054.

41       ~~(8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—~~  
 42       ~~— (a) The governing authority of a county, other than a~~  
 43 ~~county that has imposed two separate discretionary surtaxes~~  
 44 ~~without expiration, may, by ordinance, levy a discretionary~~  
 45 ~~sales surtax of up to 1 percent for emergency fire rescue~~  
 46 ~~services and facilities as provided in this subsection. As used~~  
 47 ~~in this subsection, the term "emergency fire rescue services"~~  
 48 ~~includes, but is not limited to, preventing and extinguishing~~  
 49 ~~fires; protecting and saving life and property from fires or~~  
 50 ~~natural or intentional acts or disasters; enforcing municipal,~~  
 51 ~~county, or state fire prevention codes and laws pertaining to~~  
 52 ~~the prevention and control of fires; and providing prehospital~~

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YEAR

53 ~~emergency medical treatment.~~  
 54 ~~—— (b) Upon the adoption of the ordinance, the levy of the~~  
 55 ~~surtax must be placed on the ballot by the governing authority~~  
 56 ~~of the county enacting the ordinance. The ordinance will take~~  
 57 ~~effect if approved by a majority of the electors of the county~~  
 58 ~~voting in a referendum held for such purpose. The referendum~~  
 59 ~~shall be placed on the ballot of a regularly scheduled election.~~  
 60 ~~The ballot for the referendum must conform to the requirements~~  
 61 ~~of s. 101.161. The interlocal agreement required under paragraph~~  
 62 ~~(d) is a condition precedent to holding the referendum.~~  
 63 ~~—— (c) Pursuant to s. 212.054(4), the proceeds of the~~  
 64 ~~discretionary sales surtax collected under this subsection, less~~  
 65 ~~an administrative fee that may be retained by the Department of~~  
 66 ~~Revenue, shall be distributed by the department to the county.~~  
 67 ~~The county shall distribute the proceeds it receives from the~~  
 68 ~~department to the participating jurisdictions that have entered~~  
 69 ~~into an interlocal agreement with the county under this~~  
 70 ~~subsection. The county may also charge an administrative fee for~~  
 71 ~~receiving and distributing the surtax in the amount of the~~  
 72 ~~actual costs incurred, not to exceed 2 percent of the surtax~~  
 73 ~~collected.~~  
 74 ~~—— (d) The county governing authority must develop and~~  
 75 ~~execute an interlocal agreement with participating~~  
 76 ~~jurisdictions, which are the governing bodies of municipalities,~~  
 77 ~~dependent special districts, independent special districts, or~~  
 78 ~~municipal service taxing units that provide emergency fire and~~



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YEAR

79 ~~rescue services within the county. The interlocal agreement must~~  
 80 ~~include a majority of the service providers in the county.~~  
 81 ~~1. The interlocal agreement shall only specify that:~~  
 82 ~~a. The amount of the surtax proceeds to be distributed by~~  
 83 ~~the county to each participating jurisdiction is based on the~~  
 84 ~~actual amounts collected within each participating jurisdiction~~  
 85 ~~as determined by the Department of Revenue's population~~  
 86 ~~allocations in accordance with s. 218.62; or~~  
 87 ~~b. If a county has special fire control districts and~~  
 88 ~~rescue districts within its boundary, the county shall~~  
 89 ~~distribute the surtax proceeds among the county and the~~  
 90 ~~participating municipalities or special fire control and rescue~~  
 91 ~~districts based on the proportion of each entity's expenditures~~  
 92 ~~of ad valorem taxes and non ad valorem assessments for fire~~  
 93 ~~control and emergency rescue services in each of the immediately~~  
 94 ~~preceding 5 fiscal years to the total of the expenditures for~~  
 95 ~~all participating entities.~~  
 96 ~~2. Each participating jurisdiction shall agree that if a~~  
 97 ~~participating jurisdiction is requested to provide personnel or~~  
 98 ~~equipment to any other service provider, on a long term basis~~  
 99 ~~pursuant to an interlocal agreement, the jurisdiction providing~~  
 100 ~~the service is entitled to payment from the requesting service~~  
 101 ~~provider from that provider's share of the surtax proceeds for~~  
 102 ~~all costs of the equipment or personnel.~~  
 103 ~~(c) Upon the surtax taking effect and initiation of~~  
 104 ~~collections, a county and any participating jurisdiction~~

BILL

ORIGINAL

YEAR

105 ~~entering into the interlocal agreement shall reduce the ad~~  
 106 ~~valorem tax levy or any non ad valorem assessment for fire~~  
 107 ~~control and emergency rescue services in its next and subsequent~~  
 108 ~~budgets by the estimated amount of revenue provided by the~~  
 109 ~~surtax.~~

110 ~~—— (f) Use of surtax proceeds authorized under this~~  
 111 ~~subsection does not relieve a local government from complying~~  
 112 ~~with the provisions of chapter 200 and any related provision of~~  
 113 ~~law that establishes millage caps or limits undesignated budget~~  
 114 ~~reserves and procedures for establishing rollback rates for ad~~  
 115 ~~valorem taxes and budget adoption. If surtax collections exceed~~  
 116 ~~projected collections in any fiscal year, any surplus~~  
 117 ~~distribution shall be used to further reduce ad valorem taxes in~~  
 118 ~~the next fiscal year. These proceeds shall be applied as a~~  
 119 ~~rebate to the final millage, after the TRIM notice is completed~~  
 120 ~~in accordance with this provision.~~

121 ~~—— (g) Municipalities, special fire control and rescue~~  
 122 ~~districts, and contract service providers that do not enter into~~  
 123 ~~an interlocal agreement are not entitled to receive a portion of~~  
 124 ~~the proceeds of the surtax collected under this subsection and~~  
 125 ~~are not required to reduce ad valorem taxes or non ad valorem~~  
 126 ~~assessments pursuant to paragraph (c).~~

127 ~~—— (h) The provisions of sub-subparagraph (d)1.a. and~~  
 128 ~~subparagraph (d)2. do not apply if:~~

129 ~~—— 1. There is an interlocal agreement with the county and~~  
 130 ~~one or more participating jurisdictions which prohibits one or~~

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YEAR

131 ~~more jurisdictions from providing the same level of service for~~  
 132 ~~prehospital emergency medical treatment within the prohibited~~  
 133 ~~participating jurisdictions' boundaries; or~~

134 ~~—— 2. The county has issued a certificate of public~~  
 135 ~~convenience and necessity or its equivalent to a county~~  
 136 ~~department or a dependent special district of the county.~~

137 ~~—— (i) Surtax collections shall be initiated on January 1 of~~  
 138 ~~the year following a successful referendum in order to coincide~~  
 139 ~~with s. 212.054(5).~~

140 ~~—— (j) Notwithstanding s. 212.054, if a multicounty~~  
 141 ~~independent special district created pursuant to chapter 67-764,~~  
 142 ~~Laws of Florida, levies ad valorem taxes on district property to~~  
 143 ~~fund emergency fire rescue services within the district and is~~  
 144 ~~required by s. 2, Art. VII of the State Constitution to maintain~~  
 145 ~~a uniform ad valorem tax rate throughout the district, the~~  
 146 ~~county may not levy the discretionary sales surtax authorized by~~  
 147 ~~this subsection within the boundaries of the district.~~

148 Section 3. Subsections (3), (6), and (11) of section  
 149 213.015, Florida Statutes, are amended to read:

150 213.015 Taxpayer rights.—There is created a Florida  
 151 Taxpayer's Bill of Rights to guarantee that the rights, privacy,  
 152 and property of Florida taxpayers are adequately safeguarded and  
 153 protected during tax assessment, collection, and enforcement  
 154 processes administered under the revenue laws of this state. The  
 155 Taxpayer's Bill of Rights compiles, in one document, brief but  
 156 comprehensive statements which explain, in simple, nontechnical

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ORIGINAL

YEAR

157 terms, the rights and obligations of the Department of Revenue  
 158 and taxpayers. Section 192.0105 provides additional rights  
 159 afforded to payors of property taxes and assessments. The rights  
 160 afforded taxpayers to ensure that their privacy and property are  
 161 safeguarded and protected during tax assessment and collection  
 162 are available only insofar as they are implemented in other  
 163 parts of the Florida Statutes or rules of the Department of  
 164 Revenue. The rights so guaranteed Florida taxpayers in the  
 165 Florida Statutes and the departmental rules are:

166 (3) The right to be represented or advised by counsel or  
 167 other qualified representatives at any time in administrative  
 168 interactions with the department, the right to procedural  
 169 safeguards with respect to recording of interviews during tax  
 170 determination or collection processes conducted by the  
 171 department, the right to be treated in a professional manner by  
 172 department personnel, and the right to have audits, inspections  
 173 of records, and interviews conducted at a reasonable time and  
 174 place except in criminal and internal investigations (see ss.  
 175 ~~198.06~~, 199.218, 201.11(1), 203.02, 206.14, 211.125(3),  
 176 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (13),  
 177 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

178 (6) The right to be informed of impending collection  
 179 actions which require sale or seizure of property or freezing of  
 180 assets, except jeopardy assessments, and the right to at least  
 181 30 days' notice in which to pay the liability or seek further  
 182 review (see ss. ~~198.20~~, 199.262, 201.16, 206.075, 206.24,

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ORIGINAL

YEAR

183 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7), 212.14(1),  
 184 213.73(3), 213.731, and 220.739).

185 (11) The right to procedures for requesting cancellation,  
 186 release, or modification of liens filed by the department and  
 187 for requesting that any lien which is filed in error be so noted  
 188 on the lien cancellation filed by the department, in public  
 189 notice, and in notice to any credit agency at the taxpayer's  
 190 request (see ss. ~~198.22~~, 199.262, 212.15(4), 213.733, and  
 191 220.819).

192 Section 4. Subsections (1) and (8) of section 213.053,  
 193 Florida Statutes, are amended to read for estates of decedents  
 194 dying on or after the effective date of this act:

195 213.053 Confidentiality and information sharing.—

196 (1) This section applies to:

197 (a) Section 125.0104, county government;

198 (b) Section 125.0108, tourist impact tax;

199 (c) Chapter 175, municipal firefighters' pension trust  
 200 funds;

201 (d) Chapter 185, municipal police officers' retirement  
 202 trust funds;

203 (e) ~~Chapter 198, estate taxes,~~

204 ~~(f)~~ Chapter 199, intangible personal property taxes;

205 (f) ~~(g)~~ Chapter 201, excise tax on documents;

206 (g) ~~(h)~~ Chapter 202, the Communications Services Tax  
 207 Simplification Law;

208 (h) ~~(i)~~ Chapter 203, gross receipts taxes;

BILL ORIGINAL YEAR

209        (i)~~(j)~~ Chapter 211, tax on severance and production of  
 210 minerals;  
 211        (j)~~(k)~~ Chapter 212, tax on sales, use, and other  
 212 transactions;  
 213        (k)~~(l)~~ Chapter 220, income tax code;  
 214        (l)~~(m)~~ Section 252.372, emergency management,  
 215 preparedness, and assistance surcharge;  
 216        (m)~~(n)~~ Section 379.362(3), Apalachicola Bay oyster  
 217 surcharge;  
 218        (n) (o) Chapter 376, pollutant spill prevention and  
 219 control;  
 220        (o)~~(p)~~ Section 403.718, waste tire fees;  
 221        (p)~~(q)~~ Section 403.7185, lead-acid battery fees;  
 222        (q)~~(r)~~ Section 538.09, registration of secondhand dealers;  
 223        (r)~~(s)~~ Section 538.25, registration of secondary metals  
 224 recyclers;  
 225        (s)~~(t)~~ Sections 624.501 and 624.509-624.515, insurance  
 226 code;  
 227        (t)~~(u)~~ Section 681.117, motor vehicle warranty  
 228 enforcement; and  
 229        (u)~~(v)~~ Section 896.102, reports of financial transactions  
 230 in trade or business.  
 231        (8) Notwithstanding any other provision of this section,  
 232 the department may provide:  
 233        (a) Information relative to chapter 211, chapter 376, or  
 234 chapter 377 to the proper state agency in the conduct of its

BILL

ORIGINAL

YEAR

235 official duties.

236 (b) Names, addresses, and dates of commencement of  
 237 business activities of corporations to the Division of  
 238 Corporations of the Department of State in the conduct of its  
 239 official duties.

240 (c) Information relative to chapter 212 and chapters 561  
 241 through 568 to the Division of Alcoholic Beverages and Tobacco  
 242 of the Department of Business and Professional Regulation in the  
 243 conduct of its official duties.

244 (d) Names, addresses, sales tax registration information,  
 245 and information relating to a public lodging establishment or a  
 246 public food service establishment having an outstanding tax  
 247 warrant, notice of lien, or judgment lien certificate to the  
 248 Division of Hotels and Restaurants of the Department of Business  
 249 and Professional Regulation in the conduct of its official  
 250 duties.

251 (e) Names, addresses, taxpayer identification numbers, and  
 252 outstanding tax liabilities to the Department of the Lottery and  
 253 the Office of Financial Regulation of the Financial Services  
 254 Commission in the conduct of their official duties.

255 (f) State tax information to the Nexus Program of the  
 256 Multistate Tax Commission pursuant to any formal agreement for  
 257 the exchange of mutual information between the department and  
 258 the commission.

259 (g) Tax information to principals, and their designees, of  
 260 the Revenue Estimating Conference for the purpose of developing

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ORIGINAL

YEAR

261 official revenue estimates.

262 (h) Names and addresses of persons paying taxes pursuant  
 263 to part IV of chapter 206 to the Department of Environmental  
 264 Protection in the conduct of its official duties.

265 (i) Information relative to chapters 212 and 326 to the  
 266 Division of Florida Condominiums, Timeshares, and Mobile Homes  
 267 of the Department of Business and Professional Regulation in the  
 268 conduct of its official duties.

269 (j) Information authorized pursuant to s. 213.0535 to  
 270 eligible participants and certified public accountants for such  
 271 participants in the Registration Information Sharing and  
 272 Exchange Program.

273 (k) Information relative to chapter 212 and the Bill of  
 274 Lading Program to the Office of Agriculture Law Enforcement of  
 275 the Department of Agriculture and Consumer Services in the  
 276 conduct of its official duties.

277 (l) ~~Information relative to chapter 198 to the Agency for~~  
 278 ~~Health Care Administration in the conduct of its official~~  
 279 ~~business relating to ss. 409.901-409.9101.~~

280 ~~(m)~~ Information contained in returns, reports, accounts,  
 281 or declarations to the Board of Accountancy in connection with a  
 282 disciplinary proceeding conducted pursuant to chapter 473 when  
 283 related to a certified public accountant participating in the  
 284 certified audits project, or to the court in connection with a  
 285 civil proceeding brought by the department relating to a claim  
 286 for recovery of taxes due to negligence on the part of a



BILL

ORIGINAL

YEAR

287 certified public accountant participating in the certified  
 288 audits project. In any judicial proceeding brought by the  
 289 department, upon motion for protective order, the court shall  
 290 limit disclosure of tax information when necessary to effectuate  
 291 the purposes of this section.

292 (m)~~(n)~~ Information relative to ss. 376.70 and 376.75 to  
 293 the Department of Environmental Protection in the conduct of its  
 294 official business and to the facility owner, facility operator,  
 295 and real property owners as defined in s. 376.301.

296 (n)~~(o)~~ Information relative to ss. 220.1845 and 376.30781  
 297 to the Department of Environmental Protection in the conduct of  
 298 its official business.

299 (o)~~(p)~~ Names, addresses, and sales tax registration  
 300 information to the Division of Consumer Services of the  
 301 Department of Agriculture and Consumer Services in the conduct  
 302 of its official duties.

303 (p)~~(q)~~ Information relative to the returns required by ss.  
 304 175.111 and 185.09 to the Department of Management Services in  
 305 the conduct of its official duties. The Department of Management  
 306 Services is, in turn, authorized to disclose payment information  
 307 to a governmental agency or the agency's agent for purposes  
 308 related to budget preparation, auditing, revenue or financial  
 309 administration, or administration of chapters 175 and 185.

310 (q)~~(r)~~ Names, addresses, and federal employer  
 311 identification numbers, or similar identifiers, to the  
 312 Department of Highway Safety and Motor Vehicles for use in the

BILL

ORIGINAL

YEAR

313 conduct of its official duties.

314 (r)~~(s)~~ Information relative to ss. 211.0251, 212.1831,  
 315 220.1875, 561.1211, 624.51055, and 1002.395 to the Department of  
 316 Education and the Division of Alcoholic Beverages and Tobacco in  
 317 the conduct of official business.

318 (s)~~(t)~~ Information relative to chapter 202 to each local  
 319 government that imposes a tax pursuant to s. 202.19 in the  
 320 conduct of its official duties as specified in chapter 202.  
 321 Information provided under this paragraph may include, but is  
 322 not limited to, any reports required pursuant to s. 202.231,  
 323 audit files, notices of intent to audit, tax returns, and other  
 324 confidential tax information in the department's possession  
 325 relating to chapter 202. A person or an entity designated by the  
 326 local government in writing to the department as requiring  
 327 access to confidential taxpayer information shall have  
 328 reasonable access to information provided pursuant to this  
 329 paragraph. Such person or entity may disclose such information  
 330 to other persons or entities with direct responsibility for  
 331 budget preparation, auditing, revenue or financial  
 332 administration, or legal counsel. Such information shall only be  
 333 used for purposes related to budget preparation, auditing, and  
 334 revenue and financial administration. Any confidential and  
 335 exempt information furnished to a local government, or to any  
 336 person or entity designated by the local government as  
 337 authorized by this paragraph may not be further disclosed by the  
 338 recipient except as provided by this paragraph.

BILL

ORIGINAL

YEAR

339 |       (t)~~(u)~~ Rental car surcharge revenues authorized by s.  
 340 | 212.0606, reported according to the county to which the  
 341 | surcharge was attributed to the Department of Transportation.

342 |       (u)~~(v)~~ Information relative to ss. 212.08(7)(hhh),  
 343 | 220.192, and 220.193 to the Department of Agriculture and  
 344 | Consumer Services for use in the conduct of its official  
 345 | business.

346 |       (v)~~(w)~~ Taxpayer names and identification numbers for the  
 347 | purposes of information-sharing agreements with financial  
 348 | institutions pursuant to s. 213.0532.

349 |       (w)~~(x)~~ Information relative to chapter 212 to the  
 350 | Department of Environmental Protection in the conduct of its  
 351 | official duties in the administration of s. 253.03(7)(b) and  
 352 | (11).

353 |       (x)~~(y)~~ Information relative to ss. 253.03(8) and 253.0325  
 354 | to the Department of Environmental Protection in the conduct of  
 355 | its official business.

356 |       (y)~~(z)~~ Information relative to s. 215.61(5) to the State  
 357 | Board of Education, the Division of Bond Finance, and the Office  
 358 | of Economic and Demographic Research.

359 |       (z)~~(aa)~~ Information relating to tax credits taken under s.  
 360 | 220.194 to Space Florida.

361 |       (aa)~~(bb)~~ Information to the director of the Office of  
 362 | Program Policy Analysis and Government Accountability or his or  
 363 | her authorized agent, and to the coordinator of the Office of  
 364 | Economic and Demographic Research or his or her authorized

BILL

ORIGINAL

YEAR

365 agent, for purposes of completing the Economic Development  
 366 Programs Evaluation. Information obtained from the department  
 367 pursuant to this paragraph may be shared by the director and the  
 368 coordinator, or the director's or coordinator's authorized  
 369 agent, for purposes of completing the Economic Development  
 370 Programs Evaluation.

371  
 372 Disclosure of information under this subsection shall be  
 373 pursuant to a written agreement between the executive director  
 374 and the agency. Such agencies, governmental or nongovernmental,  
 375 shall be bound by the same requirements of confidentiality as  
 376 the Department of Revenue. Breach of confidentiality is a  
 377 misdemeanor of the first degree, punishable as provided by s.  
 378 775.082 or s. 775.083.

379 Section 5. Subsection (2) of section 213.21, Florida  
 380 Statutes, is amended to read:

381 213.21 Informal conferences; compromises.—

382 (2) (a) The executive director of the department or his or  
 383 her designee is authorized to enter into closing agreements with  
 384 any taxpayer settling or compromising the taxpayer's liability  
 385 for any tax, interest, or penalty assessed under any of the  
 386 chapters specified in s. 72.011(1). Such agreements must be in  
 387 writing if the amount of tax, penalty, or interest compromised  
 388 exceeds \$30,000, or for lesser amounts, if the department deems  
 389 it appropriate or if requested by the taxpayer. When a written  
 390 closing agreement has been approved by the department and signed

BILL

ORIGINAL

YEAR

391 by the executive director or his or her designee and the  
 392 taxpayer, it shall be final and conclusive; and, except upon a  
 393 showing of fraud or misrepresentation of material fact or except  
 394 as to adjustments pursuant to s.ss. 198.16 and 220.23, no  
 395 additional assessment may be made by the department against the  
 396 taxpayer for the tax, interest, or penalty specified in the  
 397 closing agreement for the time period specified in the closing  
 398 agreement, and the taxpayer is not entitled to institute any  
 399 judicial or administrative proceeding to recover any tax,  
 400 interest, or penalty paid pursuant to the closing agreement. The  
 401 department is authorized to delegate to the executive director  
 402 the authority to approve any such closing agreement resulting in  
 403 a tax reduction of \$500,000 or less.

404 (b) ~~Notwithstanding the provisions of paragraph (a), for~~  
 405 ~~the purpose of facilitating the settlement and distribution of~~  
 406 ~~an estate held by a personal representative, the executive~~  
 407 ~~director of the department may, on behalf of the state, agree~~  
 408 ~~upon the amount of taxes at any time due or to become due from~~  
 409 ~~such personal representative under the provisions of chapter~~  
 410 ~~198; and payment in accordance with such agreement shall be full~~  
 411 ~~satisfaction of the taxes to which the agreement relates.~~

412 (e) Notwithstanding paragraph (a), for the purpose of  
 413 compromising the liability of any taxpayer for tax or interest  
 414 on the grounds of doubt as to liability based on the taxpayer's  
 415 reasonable reliance on a written determination issued by the  
 416 department as described in paragraph (3) (b), the department may

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ORIGINAL

YEAR

417 | compromise the amount of such tax or interest liability  
 418 | resulting from such reasonable reliance.

419 |         Section 6. Subsection (6) of section 213.285, Florida  
 420 | Statutes, is amended to read:

421 |             213.285 Certified audits.—

422 |             (6) The department shall review the report of the  
 423 | certified audit and shall accept it when it is determined to be  
 424 | complete. Once the report is accepted by the department, the  
 425 | department shall issue a notice of proposed assessment  
 426 | reflecting the determination of any additional liability  
 427 | reflected in the report and shall provide the taxpayer with all  
 428 | the normal payment, protest, and appeal rights with respect to  
 429 | the liability. In cases where the report indicates an  
 430 | overpayment has been made, the taxpayer shall submit a properly  
 431 | executed application for refund to the department. Otherwise,  
 432 | the certified audit report is a final and conclusive  
 433 | determination with respect to the tax and period covered. No  
 434 | additional assessment may be made by the department for the  
 435 | specific taxes and period referenced in the report, except upon  
 436 | a showing of fraud or misrepresentation of material facts and  
 437 | except for adjustments made under ~~s. 198.16~~ or s. 220.23. This  
 438 | determination shall not prevent the department from collecting  
 439 | liabilities not covered by the report or from conducting an  
 440 | audit or investigation and making an assessment for additional  
 441 | tax, penalty, or interest for any tax or period not covered by  
 442 | the report.

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YEAR

443 Section 7. Subsection (4) of section 561.57, Florida  
 444 Statutes, is amended to read:  
 445 561.57 Deliveries by licensees.—  
 446 (4) A vehicle permit may be obtained by a licensed vendor  
 447 or any person authorized in subsection (3) upon application ~~and~~  
 448 ~~payment of a fee of \$5 per vehicle~~ to the division. The  
 449 signature of the person authorized in subsection (3) must be  
 450 included on the vehicle permit application. Such permit remains  
 451 valid and does not expire unless the vendor or any person  
 452 authorized in subsection (3) disposes of his or her vehicle, or  
 453 the vendor's alcoholic beverage license is transferred,  
 454 canceled, not renewed, or is revoked by the division, whichever  
 455 occurs first. The division shall cancel a vehicle permit issued  
 456 to a vendor upon request from the vendor. The division shall  
 457 cancel a vehicle permit issued to any person authorized in  
 458 subsection (3) upon request from that person or the vendor. By  
 459 acceptance of a vehicle permit, the vendor or any person  
 460 authorized in subsection (3) agrees that such vehicle is always  
 461 subject to inspection and search without a search warrant, for  
 462 the purpose of ascertaining that all provisions of the alcoholic  
 463 beverage laws are complied with, by authorized employees of the  
 464 division and also by sheriffs, deputy sheriffs, and police  
 465 officers during business hours or other times that the vehicle  
 466 is being used to transport or deliver alcoholic beverages. A  
 467 vehicle permit issued under this subsection and invoices or  
 468 sales tickets for alcoholic beverages purchased and transported

BILL

ORIGINAL

YEAR

469 must be carried in the vehicle used by the vendor or any person  
 470 authorized in subsection (3) when the vendor's alcoholic  
 471 beverages are being transported or delivered.

472 Section 8. Section 733.7011, Florida Statutes, is created  
 473 to read:

474 733.7011 Circuit judge to report names of decedents, etc.--

475 (1) Each circuit judge of this state shall, on or before  
 476 the 10th day of every month, notify the Agency for Health Care  
 477 Administration of the names of all decedents; the names and  
 478 addresses of the respective personal representatives,  
 479 administrators, or curators appointed; the amount of the bonds,  
 480 if any, required by the court; and the probable value of the  
 481 estates, in all estates of decedents whose wills have been  
 482 probated or propounded for probate before the circuit judge or  
 483 upon which letters testamentary or upon whose estates letters of  
 484 administration or curatorship have been sought or granted,  
 485 during the preceding month; and such report shall contain any  
 486 other information which the circuit judge may have concerning  
 487 the estates of such decedents. A circuit judge shall also  
 488 furnish forthwith such further information, from the records and  
 489 files of the circuit court in regard to such estates, as the  
 490 Agency for Health Care Administration may from time to time  
 491 require.

492 Section 9. (1) It is the intent of the Legislature that all  
 493 estates retain the right to timely make a refund claim, as  
 494 provided in section 198.29(2), F.S. (2014), for a determination



BILL

ORIGINAL

YEAR

495 | of the federal estate tax that occurred for estates of decedents  
 496 | that died prior to January 1, 2005, and paid Florida estate tax  
 497 | to the Department of Revenue. The amendments made by this act do  
 498 | not create a right to a credit or refund of any tax paid before  
 499 | the effective date of this act.

500 |       (2) No additional Florida estate tax is due to the  
 501 | Department of Revenue for estates of decedents that died prior  
 502 | to January 1, 2005. Estates of decedents are not required to pay  
 503 | additional Florida estate tax in excess of the amount previously  
 504 | paid to the Department of Revenue, as of the effective date of  
 505 | this act.

506 |       (3) All estate tax liens provided in section 198.22, F.S.  
 507 | (2014), for estates of decedents that died prior to the  
 508 | effective date of this act are released.

509 |       Section 10. This act shall take effect July 1, 2015.

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YEAR

1 A bill to be entitled  
 2 An act relating to tobacco products; amending s.  
 3 569.0076, F.S.; revising the definition of  
 4 manufacturer to include any person who makes available  
 5 a machine capable of making cigarettes; amending s.  
 6 210.085, F.S.; requiring certain persons to register  
 7 as manufacturers and dealers; amending s. 210.012,  
 8 F.S.; requiring manufacturers to pay the cigarette tax  
 9 and surcharge; providing an effective date.

10

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

12

13 Section 1. Subsection (21) of section 210.01, Florida  
 14 Statutes, is amended to read:

15 210.01 Definitions.—When used in this part the following  
 16 words shall have the meaning herein indicated:

17 (21) "Manufacturer" means:

18 (a) Any domestic person or entity with a valid permit under  
 19 26 U.S.C. s. 5712 that manufactures, fabricates, assembles,  
 20 processes, or labels a finished cigarette.

21 (b) Any person who makes available for consumer use a  
 22 machine capable of making cigarettes. A person who sells a  
 23 machine directly to a consumer at retail for a consumer's  
 24 personal home use is not a manufacturer if such machine is not  
 25 used at a retail premises and is designed to produce tobacco

BILL

ORIGINAL

YEAR

26 products only in personal use quantities.

27 Section 2. Section 210.085, Florida Statutes, is amended  
28 to read:

29 210.085 Transactions only with permitted manufacturers,  
30 importers, distributing agents, dealers, and retail dealers.—  
31 Except as otherwise provided in s. 210.04(9), a manufacturer or  
32 importer, or a distributing agent representing a manufacturer or  
33 importer, may sell or distribute cigarettes to a person located  
34 or doing business within this state only if such person is a  
35 dealer or importer with a valid, current permit under s. 210.15.  
36 A distributing agent may accept cigarettes from a manufacturer  
37 or importer with a valid, current permit for transfer to a  
38 dealer with a valid, current permit but may not own or sell  
39 cigarettes. A dealer may sell or distribute cigarettes to a  
40 person located or doing business within this state only if such  
41 person is a dealer or retail dealer with a valid, current permit  
42 under s. 569.003. A dealer may obtain cigarettes only from a  
43 manufacturer or importer or from a distributing agent or dealer  
44 with a valid, current permit under s. 210.15. A retail dealer  
45 may obtain cigarettes only from a dealer with a valid, current  
46 permit under s. 210.15. Any person who makes available for  
47 consumer use a machine capable of making cigarettes is a  
48 manufacturer and a retail dealer and is required to maintain  
49 valid, current permits under s. 210.15 and s. 569.003.

50 Section 3. Section 210.012, Florida Statutes, is created

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ORIGINAL

YEAR

51 | to read:

52 |       210.012 Roll-Your-Own Tobacco Machines .-

53 | A manufacturer as defined in s. 210.01(21)(b) is deemed to be  
54 | selling cigarettes. The tax and surcharge imposed by this part  
55 | shall be due and payable by the manufacturer on cigarettes made  
56 | by the manufacturer's machine pursuant to the provisions of this  
57 | part.

58 |       Section 4. This act shall take effect July 1, 2015.

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ORIGINAL

YEAR

1                                   A bill to be entitled  
 2           An act relating to admissions to adult entertainment  
 3           businesses; creating s. 212.041, F.S.; providing for a  
 4           fee on each entry to certain adult entertainment  
 5           businesses; providing requirements for record keeping;  
 6           providing collection and enforcement provisions;  
 7           requiring that revenues collected pursuant to this  
 8           section shall be deposited into the Crimes  
 9           Compensation Trust Fund; providing allowable uses of  
 10          such funds; providing an effective date.

11  
 12 Be It Enacted by the Legislature of the State of Florida:

13  
 14           Section 1. Section 212.041, Florida Statutes, is created  
 15 to read:

16           212.041 Adult Entertainment Business Admissions

17 Surcharge.—

18           (1) A surcharge of \$10 on each entry by each customer is  
 19 levied on admission to adult theaters as defined in s.

20 847.001(2)(b) and special cabarets as defined in s.

21 847.001(2)(c). Such surcharge is levied regardless of whether a  
 22 sale taxable pursuant to s. 212.04 is made.

23           (2) An adult theater or special cabaret shall cause to be  
 24 kept records and accounts showing the number of customers  
 25 admitted daily which shall be in the form as the department may  
 26 from time to time prescribe, for a period of not less than the

BILL

ORIGINAL

YEAR

27 time within which the department may, as permitted by s.  
28 95.091(3), make an assessment with respect to any admission  
29 evidenced by such records and accounts, and inclusive of all  
30 bills or checks of customers who are charged any surcharge  
31 defined herein, showing the charge made to each for that period.

32 (3) To the extent they are not manifestly incompatible  
33 with provisions of this section , all enforcement and  
34 administration provisions contained in subsections (3)-(8) of s.  
35 212.04 shall apply to the collection and remission of the  
36 surcharge defined in this section.

37 (4) Revenues collected pursuant to this section shall be  
38 deposited into the Crimes Compensation Trust Fund, defined in s.  
39 960.21. Such revenues shall be used to fund relocation  
40 assistance for victims of human trafficking as described in s.  
41 787.06(3)(b), (d), (f), or (g), pursuant to s. 960.199, and  
42 other awards granted pursuant to chapter 960 to victims of human  
43 trafficking.

44 Section 2. This act shall take effect July 1, 2015.





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ORIGINAL

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A bill to be entitled  
 An act relating to tobacco products; amending s.  
 210.25, F.S.; amending the definition of tobacco  
 products to include nicotine products and certain  
 nicotine dispensing devices; amending s. 210.276,  
 F.S.; excluding nicotine products and certain nicotine  
 dispensing devices from a surtax exception; amending  
 s. 210.30, F.S.; excluding nicotine products and  
 certain nicotine dispensing devices from a tax  
 exception; providing an effective date.

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

Section 1. Subsection (11) of section 210.25, Florida  
 Statutes, is amended, and new subsections (14) and (15) are  
 added to that section to read:

210.25 Definitions.—As used in this part:

(11) "Tobacco products" means loose tobacco suitable for  
 smoking; snuff; snuff flour; cavendish; plug and twist tobacco;  
 fine cuts and other chewing tobaccos; shorts; refuse scraps;  
 clippings, cuttings, and sweepings of tobacco, and other kinds  
 and forms of tobacco prepared in such manner as to be suitable  
 for chewing; nicotine products; or nicotine dispensing devices  
which cannot be refilled or recharged with nicotine product; but  
 "tobacco products" does not include cigarettes, as defined by s.  
 210.01(1), or cigars; or any product that has been approved by

BILL

ORIGINAL

YEAR

27 the United States Food and Drug Administration for sale as a  
 28 tobacco cessation product, as a tobacco dependence product, or  
 29 for other medical purposes, and is being marketed and sold  
 30 solely for such an approved purpose.

31 (12) "Use" means the exercise of any right or power  
 32 incidental to the ownership of tobacco products.

33 (13) "Wholesale sales price" means the established price  
 34 for which a manufacturer sells a tobacco product to a  
 35 distributor, exclusive of any diminution by volume or other  
 36 discounts.

37 (14) "Nicotine dispensing device" has the same meaning as  
 38 provided in s. 877.112(1)(a), F.S.

39 (15) "Nicotine product" has the same meaning as provided  
 40 in s. 877.112(1)(b), F.S.

41 Section 2. Subsection (2) of section 210.276, Florida  
 42 Statutes, is amended to read:

43 210.276 Surcharge on tobacco products.—

44 (2) A surcharge is imposed upon the use or storage by  
 45 consumers of tobacco products in this state and upon such  
 46 consumers at the rate of 60 percent of the wholesale sales  
 47 price. The surcharge imposed by this subsection does not apply  
 48 if the surcharge imposed by subsection (1) on such tobacco  
 49 products has been paid. This surcharge does not apply to the use  
 50 or storage of tobacco products, with the exception of nicotine  
 51 products and nicotine dispensing devices which cannot be  
 52 refilled or recharged with nicotine product, in quantities of

BILL

ORIGINAL

YEAR

53 less than 1 pound in the possession of any one consumer.

54 Section 3. Subsection (2) of section 210.30, Florida  
55 Statutes, is amended to read:

56 210.30 Tax on tobacco products; exemptions.—

57 (2) A tax is hereby imposed upon the use or storage by  
58 consumers of tobacco products in this state and upon such  
59 consumers at the rate of 25 percent of the cost of such tobacco  
60 products. The tax imposed by this subsection shall not apply if  
61 the tax imposed by subsection (1) on such tobacco products has  
62 been paid. This tax shall not apply to the use or storage of  
63 tobacco products, with the exception of nicotine products and  
64 nicotine dispensing devices which cannot be refilled or  
65 recharged with nicotine product, in quantities of less than 1  
66 pound in the possession of any one consumer.

67 Section 4. This act shall take effect July 1, 2015.