

PCB FTC 12-02

2012

1 A bill to be entitled
2 An act relating to tax administration; amending s.
3 212.07, F.S.; conforming a cross-reference to changes
4 made by the act; subjecting a dealer to monetary and
5 criminal penalties for the willful failure to collect
6 certain taxes or fees after notice of the duty to
7 collect the taxes or fees by the Department of
8 Revenue; amending s. 212.12, F.S.; deleting provisions
9 relating to the imposition of criminal penalties after
10 notice by the Department of Revenue of requirements to
11 register as a dealer or to collect taxes; making
12 technical and grammatical changes to provisions
13 specifying penalties for making a false or fraudulent
14 return with the intent to evade payment of a tax or
15 fee; amending s. 212.14, F.S.; defining the term
16 "person"; authorizing the Department of Revenue to
17 adopt rules relating to requirements for a person to
18 deposit cash, a bond, or other security with the
19 department in order to ensure compliance with sales
20 tax laws; making technical and grammatical changes;
21 amending s. 212.18, F.S.; subjecting a person to
22 criminal penalties for willfully failing to register
23 as a dealer after notice of the duty to register by
24 the Department of Revenue; making technical and
25 grammatical changes; amending s. 213.13, F.S.;
26 revising the due date for funds collected by the
27 clerks of court to be transmitted to the Department of
28 Revenue; providing retroactive application; creating

Page 1 of 21

PCB FTC 12-02.DOCX

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

V

29 s. 213.295, F.S.; providing definitions; subjecting a
 30 person to criminal penalties and monetary penalties
 31 for knowingly selling or engaging in certain other
 32 actions involving an automated sales suppression
 33 device, zapper, or phantom-ware; defining sales
 34 suppression devices and phantom-ware as contraband
 35 articles under the Florida Contraband Forfeiture Act;
 36 amending s. 322.142, F.S.; authorizing the Department
 37 of Highway Safety and Motor Vehicles to release
 38 photographs or digital images to the Department of
 39 Revenue in order to identify individuals for purposes
 40 of tax administration; amending s. 443.131, F.S.;
 41 imposing a requirement on employers to produce records
 42 for the Department of Economic Opportunity or its tax
 43 collection service provider as a prerequisite for a
 44 reduction in the rate of unemployment tax; amending s.
 45 443.141, F.S.; providing a method to calculate the
 46 interest rate for past due contributions and
 47 reimbursements, and delinquent, erroneous, incomplete,
 48 or insufficient reports; providing effective dates.

49
 50 Be It Enacted by the Legislature of the State of Florida:

51
 52 Section 1. Effective upon this act becoming a law,
 53 subsections (1) and (3) of section 212.07, Florida Statutes, are
 54 amended to read:

55 212.07 Sales, storage, use tax; tax added to purchase
 56 price; dealer not to absorb; liability of purchasers who cannot

PCB FTC 12-02

2012

57 | prove payment of the tax; penalties; general exemptions.-

58 | (1) (a) The privilege tax herein levied measured by retail
59 | sales shall be collected by the dealers from the purchaser or
60 | consumer.

61 | (b) A resale must be in strict compliance with s. 212.18
62 | and the rules and regulations, and any dealer who makes a sale
63 | for resale which is not in strict compliance with s. 212.18 and
64 | the rules and regulations shall himself or herself be liable for
65 | and pay the tax. Any dealer who makes a sale for resale shall
66 | document the exempt nature of the transaction, as established by
67 | rules promulgated by the department, by retaining a copy of the
68 | purchaser's resale certificate. In lieu of maintaining a copy of
69 | the certificate, a dealer may document, prior to the time of
70 | sale, an authorization number provided telephonically or
71 | electronically by the department, or by such other means
72 | established by rule of the department. The dealer may rely on a
73 | resale certificate issued pursuant to s. 212.18(3)(d)
74 | ~~212.18(3)(c)~~, valid at the time of receipt from the purchaser,
75 | without seeking annual verification of the resale certificate if
76 | the dealer makes recurring sales to a purchaser in the normal
77 | course of business on a continual basis. For purposes of this
78 | paragraph, "recurring sales to a purchaser in the normal course
79 | of business" refers to a sale in which the dealer extends credit
80 | to the purchaser and records the debt as an account receivable,
81 | or in which the dealer sells to a purchaser who has an
82 | established cash or C.O.D. account, similar to an open credit
83 | account. For purposes of this paragraph, purchases are made from
84 | a selling dealer on a continual basis if the selling dealer

PCB FTC 12-02

2012

85 makes, in the normal course of business, sales to the purchaser
 86 no less frequently than once in every 12-month period. A dealer
 87 may, through the informal protest provided for in s. 213.21 and
 88 the rules of the Department of Revenue, provide the department
 89 with evidence of the exempt status of a sale. Consumer
 90 certificates of exemption executed by those exempt entities that
 91 were registered with the department at the time of sale, resale
 92 certificates provided by purchasers who were active dealers at
 93 the time of sale, and verification by the department of a
 94 purchaser's active dealer status at the time of sale in lieu of
 95 a resale certificate shall be accepted by the department when
 96 submitted during the protest period, but may not be accepted in
 97 any proceeding under chapter 120 or any circuit court action
 98 instituted under chapter 72.

99 (c) Unless the purchaser of tangible personal property
 100 that is incorporated into tangible personal property
 101 manufactured, produced, compounded, processed, or fabricated for
 102 one's own use and subject to the tax imposed under s.
 103 212.06(1)(b) or is purchased for export under s. 212.06(5)(a)1.
 104 extends a certificate in compliance with the rules of the
 105 department, the dealer shall himself or herself be liable for
 106 and pay the tax.

107 (3) (a) ~~A~~ Any dealer who fails, neglects, or refuses to
 108 collect the tax or fees imposed under this chapter herein
 109 ~~provided, either~~ by himself or herself or through the dealer's
 110 agents or employees, ~~is,~~ in addition to the penalty of being
 111 liable for ~~and~~ paying the tax ~~himself or herself,~~ commits guilty
 112 ~~of~~ a misdemeanor of the first degree, punishable as provided in

PCB FTC 12-02

2012

113 s. 775.082 or s. 775.083.

114 (b) A dealer who willfully fails to collect a tax or fee
115 after the department provides notice of the duty to collect the
116 tax or fee is liable for a specific penalty of 100 percent of
117 the uncollected tax or fee. This penalty is in addition to any
118 other penalty that may be imposed by law. A dealer who willfully
119 fails to collect taxes or fees totaling:

120 1. Less than \$300:

121 a. For a first offense, commits a misdemeanor of the
122 second degree, punishable as provided in s. 775.082 or s.
123 775.083.

124 b. For a second offense, commits a misdemeanor of the
125 first degree, punishable as provided in s. 775.082 or s.
126 775.083.

127 c. For a third or subsequent offense, commits a felony of
128 the third degree, punishable as provided in s. 775.082, s.
129 775.083, or s. 775.084.

130 2. An amount equal to \$300 or more, but less than \$20,000,
131 commits a felony of the third degree, punishable as provided in
132 s. 775.082, s. 775.083, or s. 775.084.

133 3. An amount equal to \$20,000 or more, but less than
134 \$100,000, commits a felony of the second degree, punishable as
135 provided in s. 775.082, s. 775.083, or s. 775.084.

136 4. An amount equal to \$100,000 or more, commits a felony
137 of the first degree, punishable as provided in s. 775.082, s.
138 775.083, or s. 775.084.

139 (c) The department shall give written notice of the duty
140 to collect taxes or fees to the dealer by personal service, by

141 sending notice to the dealer's last known address by registered
 142 mail, or by both personal service and mail.

143 Section 2. Effective upon this act becoming a law,
 144 paragraph (d) of subsection (2) of section 212.12, Florida
 145 Statutes, is amended to read:

146 212.12 Dealer's credit for collecting tax; penalties for
 147 noncompliance; powers of Department of Revenue in dealing with
 148 delinquents; brackets applicable to taxable transactions;
 149 records required.—

150 (2)

151 (d) A ~~Any~~ person who makes a false or fraudulent return
 152 with a willful intent to evade payment of any tax or fee imposed
 153 under this chapter is; ~~any person who, after the department's~~
 154 ~~delivery of a written notice to the person's last known address~~
 155 ~~specifically alerting the person of the requirement to register~~
 156 ~~the person's business as a dealer, intentionally fails to~~
 157 ~~register the business; and any person who, after the~~
 158 ~~department's delivery of a written notice to the person's last~~
 159 ~~known address specifically alerting the person of the~~
 160 ~~requirement to collect tax on specific transactions,~~
 161 ~~intentionally fails to collect such tax, shall, in addition to~~
 162 ~~the other penalties provided by law, be liable for a specific~~
 163 ~~penalty of 100 percent of any unreported or any uncollected tax~~
 164 ~~or fee. This penalty is in addition to any other penalty~~
 165 provided by law. A person who makes a false or fraudulent return
 166 with a willful intent to evade payment of taxes or fees
 167 totaling:

168 1. Less than \$300:

169 a. For a first offense, commits a misdemeanor of the
 170 second degree, punishable as provided in s. 775.082 or s.
 171 775.083.

172 b. For a second offense, commits a misdemeanor of the
 173 first degree, punishable as provided in s. 775.082 or s.
 174 775.083.

175 c. For a third or subsequent offense, commits a felony of
 176 the third degree, punishable as provided in s. 775.082, s.
 177 775.083, or s. 775.084.

178 2. An amount equal to \$300 or more, but less than \$20,000,
 179 commits a felony of the third degree, punishable as provided in
 180 s. 775.082, s. 775.083, or s. 775.084.

181 3. An amount equal to \$20,000 or more, but less than
 182 \$100,000, commits a felony of the second degree, punishable as
 183 provided in s. 775.082, s. 775.083, or s. 775.084.

184 4. An amount equal to \$100,000 or more, commits a felony
 185 of the first degree, punishable and, upon conviction, for fine
 186 and punishment as provided in s. 775.082, s. 775.083, or s.
 187 775.084. Delivery of written notice may be made by certified
 188 mail, or by the use of such other method as is documented as
 189 being necessary and reasonable under the circumstances. The
 190 civil and criminal penalties imposed herein for failure to
 191 comply with a written notice alerting the person of the
 192 requirement to register the person's business as a dealer or to
 193 collect tax on specific transactions shall not apply if the
 194 person timely files a written challenge to such notice in
 195 accordance with procedures established by the department by rule
 196 or the notice fails to clearly advise that failure to comply

197 ~~with or timely challenge the notice will result in the~~
 198 ~~imposition of the civil and criminal penalties imposed herein.~~

199 ~~1. If the total amount of unreported or uncollected taxes~~
 200 ~~or fees is less than \$300, the first offense resulting in~~
 201 ~~conviction is a misdemeanor of the second degree, the second~~
 202 ~~offense resulting in conviction is a misdemeanor of the first~~
 203 ~~degree, and the third and all subsequent offenses resulting in~~
 204 ~~conviction is a misdemeanor of the first degree, and the third~~
 205 ~~and all subsequent offenses resulting in conviction are felonies~~
 206 ~~of the third degree.~~

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

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

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

216 Section 3. Subsection (4) of section 212.14, Florida
 217 Statutes, is amended to read:

218 212.14 Departmental powers; hearings; distress warrants;
 219 bonds; subpoenas and subpoenas duces tecum.—

220 (4) In all cases where it is necessary to ensure
 221 compliance with ~~the provisions of this chapter~~, the department
 222 shall require a cash deposit, bond, or other security as a
 223 condition to a person obtaining or retaining a dealer's
 224 certificate of registration under this chapter. Such bond shall

225 be in the form and such amount as the department deems
 226 appropriate under the particular circumstances. Every person
 227 failing to produce such cash deposit, bond, or other security as
 228 provided for herein shall not be entitled to obtain or retain a
 229 dealer's certificate of registration under this chapter, and the
 230 Department of Legal Affairs is hereby authorized to proceed by
 231 injunction, when so requested by the Department of Revenue, to
 232 prevent such person from doing business subject to ~~the~~
 233 ~~provisions of~~ this chapter until such cash deposit, bond, or
 234 other security is posted with the department, and any temporary
 235 injunction for this purpose may be granted by any judge or
 236 chancellor authorized by law to grant injunctions. Any security
 237 required to be deposited may be sold by the department at public
 238 sale if it becomes necessary so to do in order to recover any
 239 tax, interest, or penalty due. Notice of such sale may be served
 240 personally or by mail upon the person who deposited the ~~such~~
 241 security. If by mail, notice sent to the last known address as
 242 the same appears on the records of the department shall be
 243 sufficient for the purpose of this requirement. Upon such sale,
 244 the surplus, if any, above the amount due under this chapter
 245 shall be returned to the person who deposited the security. The
 246 department may adopt rules necessary to administer this
 247 subsection. For the purpose of the cash deposit, bond, or other
 248 security required by this subsection, the term "person" includes
 249 those entities defined in s. 212.02(12), as well as:
 250 (a) An individual or entity owning a controlling interest
 251 in an entity;
 252 (b) An individual or entity that has acquired an ownership

PCB FTC 12-02

2012

253 interest or a controlling interest in a business that would
 254 otherwise be liable for posting a cash deposit, bond, or other
 255 security, unless the department has determined that the
 256 individual or entity is not liable for taxes, interest, or
 257 penalties as set forth in s. 213.758; or

258 (c) An individual or entity seeking to obtain a dealer's
 259 certificate of registration for a business that will be operated
 260 at an identical location of a previous business that would
 261 otherwise have been liable for posting a cash deposit, bond, or
 262 other security, if the individual or entity fails to provide
 263 evidence that the business was acquired for consideration in an
 264 arms-length transaction.

265 Section 4. Effective upon this act becoming a law,
 266 subsection (3) of section 212.18, Florida Statutes, is amended
 267 to read:

268 212.18 Administration of law; registration of dealers;
 269 rules.—

270 (3) (a) Every person desiring to engage in or conduct
 271 business in this state as a dealer, ~~as defined in this chapter,~~
 272 or to lease, rent, or let or grant licenses in living quarters
 273 or sleeping or housekeeping accommodations in hotels, apartment
 274 houses, roominghouses, or tourist or trailer camps that are
 275 subject to tax under s. 212.03, or to lease, rent, or let or
 276 grant licenses in real property, ~~as defined in this chapter,~~ and
 277 every person who sells or receives anything of value by way of
 278 admissions, must file with the department an application for a
 279 certificate of registration for each place of business. The
 280 application must include, ~~showing~~ the names of the persons who

281 have interests in such business and their residences, the
 282 address of the business, and ~~such~~ other data reasonably required
 283 by ~~as~~ the department ~~may reasonably require~~. However, owners and
 284 operators of vending machines or newspaper rack machines are
 285 required to obtain only one certificate of registration for each
 286 county in which such machines are located. The department, by
 287 rule, may authorize a dealer that uses independent sellers to
 288 sell its merchandise to remit tax on the retail sales price
 289 charged to the ultimate consumer in lieu of having the
 290 independent seller register as a dealer and remit the tax. The
 291 department may appoint the county tax collector as the
 292 department's agent to accept applications for registrations. The
 293 application must be made to the department before the person,
 294 firm, copartnership, or corporation may engage in such business,
 295 and it must be accompanied by a registration fee of \$5. However,
 296 a registration fee is not required to accompany an application
 297 to engage in or conduct business to make mail order sales. The
 298 department may waive the registration fee for applications
 299 submitted through the department's Internet registration
 300 process.

301 (b) The department, upon receipt of such application,
 302 shall ~~will~~ grant to the applicant a separate certificate of
 303 registration for each place of business, which certificate may
 304 be canceled by the department or its designated assistants for
 305 any failure by the certificateholder to comply with ~~any of the~~
 306 ~~provisions of~~ this chapter. The certificate is not assignable
 307 and is valid only for the person, firm, copartnership, or
 308 corporation to which issued. The certificate must be placed in a

309 conspicuous place in the business or businesses for which it is
 310 issued and must be displayed at all times. Except as provided in
 311 this subsection, a no person may not ~~shall~~ engage in business as
 312 a dealer or in leasing, renting, or letting of or granting
 313 licenses in living quarters or sleeping or housekeeping
 314 accommodations in hotels, apartment houses, roominghouses,
 315 tourist or trailer camps, or real property, or as hereinbefore
 316 ~~defined, nor shall any person~~ sell or receive anything of value
 317 by way of admissions, without a valid first having obtained such
 318 a certificate. ~~A or after such certificate has been canceled; no~~
 319 person may not shall receive a any license from any authority
 320 within the state to engage in any such business without a valid
 321 certificate first having obtained such a certificate or after
 322 ~~such certificate has been canceled.~~ A person may not engage ~~The~~
 323 ~~engaging~~ in the business of selling or leasing tangible personal
 324 property or services or as a dealer; engage, ~~as defined in this~~
 325 ~~chapter, or the engaging~~ in leasing, renting, or letting of or
 326 granting licenses in living quarters or sleeping or housekeeping
 327 accommodations in hotels, apartment houses, roominghouses, or
 328 tourist or trailer camps that are taxable under this chapter, or
 329 real property; ~~r~~ or engage ~~the engaging~~ in the business of
 330 selling or receiving anything of value by way of admissions,
 331 without a valid such certificate first being obtained or after
 332 ~~such certificate has been canceled by the department, is~~
 333 ~~prohibited.~~

334 (c)1. A The failure or refusal of any person who engages
 335 in acts requiring a certificate of registration under this
 336 subsection who fails or refuses to register commits, ~~firm,~~

PCB FTC 12-02

2012

337 ~~co~~partnership, ~~or corporation to so qualify when required~~
338 ~~hereunder is~~ a misdemeanor of the first degree, punishable as
339 provided in s. 775.082 or s. 775.083. Such acts are, ~~or~~ subject
340 to injunctive proceedings as provided by law. A person who
341 engages in acts requiring a certificate of registration and who
342 fails or refuses to register is also subject ~~Such failure or~~
343 ~~refusal also subjects the offender~~ to a \$100 initial
344 registration fee in lieu of the \$5 registration fee required by
345 ~~authorized in~~ paragraph (a). However, the department may waive
346 the increase in the registration fee if it finds ~~is determined~~
347 ~~by the department~~ that the failure to register was due to
348 reasonable cause and not to willful negligence, willful neglect,
349 or fraud.

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

354 b. The department shall give written notice of the duty to
355 register to the person by personal service, by sending notice by
356 registered mail to the person's last known address, or by both
357 personal service and mail.

358 (d)-(e) In addition to the certificate of registration, the
359 department shall provide to each newly registered dealer an
360 initial resale certificate that will be valid for the remainder
361 of the period of issuance. The department shall provide each
362 active dealer with an annual resale certificate. For purposes of
363 this section, the term "active dealer" means a person who is
364 currently registered with the department and who is required to

365 file at least once during each applicable reporting period.

366 (e)~~(d)~~ The department may revoke a any dealer's
 367 certificate of registration if ~~when~~ the dealer fails to comply
 368 with this chapter. Prior to revocation of a dealer's certificate
 369 of registration, the department must schedule an informal
 370 conference at which the dealer may present evidence regarding
 371 the department's intended revocation or enter into a compliance
 372 agreement with the department. The department must notify the
 373 dealer of its intended action and the time, place, and date of
 374 the scheduled informal conference by written notification sent
 375 by United States mail to the dealer's last known address of
 376 record furnished by the dealer on a form prescribed by the
 377 department. The dealer is required to attend the informal
 378 conference and present evidence refuting the department's
 379 intended revocation or enter into a compliance agreement with
 380 the department which resolves the dealer's failure to comply
 381 with this chapter. The department shall issue an administrative
 382 complaint under s. 120.60 if the dealer fails to attend the
 383 department's informal conference, fails to enter into a
 384 compliance agreement with the department resolving the dealer's
 385 noncompliance with this chapter, or fails to comply with the
 386 executed compliance agreement.

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

- 392 1. An exhibitor whose agreement prohibits the sale of

393 | tangible personal property or services subject to the tax
 394 | imposed in this chapter is not required to register as a dealer.

395 | 2. An exhibitor whose agreement provides for the sale at
 396 | wholesale only of tangible personal property or services subject
 397 | to the tax imposed in this chapter must obtain a resale
 398 | certificate from the purchasing dealer but is not required to
 399 | register as a dealer.

400 | 3. An exhibitor whose agreement authorizes the retail sale
 401 | of tangible personal property or services subject to the tax
 402 | imposed in this chapter must register as a dealer and collect
 403 | the tax imposed under this chapter on such sales.

404 | 4. Any exhibitor who makes a mail order sale pursuant to
 405 | s. 212.0596 must register as a dealer.

406 |
 407 | Any person who conducts a convention or a trade show must make
 408 | his or her ~~their~~ exhibitor's agreements available to the
 409 | department for inspection and copying.

410 | Section 5. Effective upon this act becoming a law and
 411 | retroactive to July 1, 2010, subsection (5) of section 213.13,
 412 | Florida Statutes, is amended to read:

413 | 213.13 Electronic remittance and distribution of funds
 414 | collected by clerks of the court.—

415 | (5) All court-related collections, including fees, fines,
 416 | reimbursements, court costs, and other court-related funds that
 417 | the clerks must remit to the state pursuant to law, must be
 418 | transmitted electronically by the 10th ~~20th~~ day of the month
 419 | immediately following the month in which the funds are
 420 | collected.

421 Section 6. Effective upon this act becoming a law, section
 422 213.295, Florida Statutes, is created to read:

423 213.295 Automated sales suppression devices.—

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

425 (a) "Automated sales suppression device" or "zapper" means
 426 a software program that falsifies the electronic records of
 427 electronic cash registers or other point-of-sale systems,
 428 including, but not limited to, transaction data and transaction
 429 reports. The term includes the software program, any device that
 430 carries the software program, or an Internet link to the
 431 software program.

432 (b) "Electronic cash register" means a device that keeps a
 433 register or supporting documents through the use of an
 434 electronic device or computer system designed to record
 435 transaction data for the purpose of computing, compiling, or
 436 processing retail sales transaction data in whatever manner.

437 (c) "Phantom-ware" means a hidden programming option
 438 embedded in the operating system of an electronic cash register
 439 or hardwired into the electronic cash register that can be used
 440 to create a second set of records or may eliminate or manipulate
 441 transaction records, that may or may not be preserved in digital
 442 formats, to represent the true or manipulated record of
 443 transactions in the electronic cash register.

444 (d) "Transaction data" includes items purchased by a
 445 customer, the price for each item, a taxability determination
 446 for each item; a segregated tax amount for each of the taxed
 447 items, the amount of cash or credit tendered, the net amount
 448 returned to the customer in change, the date and time of the

449 purchase, the name, address, and identification number of the
 450 vendor, and the receipt or invoice number of the transaction.

451 (e) "Transaction report" means a report that documents,
 452 but is not limited to documenting, the sales, taxes, or fees
 453 collected, media totals, and discount voids at an electronic
 454 cash register that is printed on a cash register tape at the end
 455 of a day or a shift, or a report that documents every action at
 456 an electronic cash register and that is stored electronically.

457 (2) A person may not knowingly sell, purchase, install,
 458 transfer, possess, use, or access any automated sales
 459 suppression device, zapper, or phantom-ware.

460 (3) (a) A person who violates this section commits a felony
 461 of the third degree, punishable as provided in s. 775.082, s.
 462 775.083, or s. 775.084.

463 (b) A person who violates this section is liable for all
 464 taxes, fees, penalties, and interest due the state as a result
 465 of the use of an automated sales suppression device, zapper, or
 466 phantom-ware and shall forfeit to the state as an additional
 467 penalty all profits associated with the sale or use of an
 468 automated sales suppression device, zapper, or phantom-ware.

469 (4) An automated sales suppression device, zapper,
 470 phantom-ware, or any device containing such device or software
 471 is a contraband article under ss. 932.701-932.706, the Florida
 472 Contraband Forfeiture Act.

473 Section 7. Subsection (4) of section 322.142, Florida
 474 Statutes, is amended to read:

475 322.142 Color photographic or digital imaged licenses.—

476 (4) The department may maintain a film negative or print

477 file. The department shall maintain a record of the digital
 478 image and signature of the licensees, together with other data
 479 required by the department for identification and retrieval.
 480 Reproductions from the file or digital record are exempt from
 481 ~~the provisions of s. 119.07(1)~~ and shall be made and issued only
 482 for departmental administrative purposes; for the issuance of
 483 duplicate licenses; in response to law enforcement agency
 484 requests; to the Department of Business and Professional
 485 Regulation pursuant to an interagency agreement for the purpose
 486 of accessing digital images for reproduction of licenses issued
 487 by the Department of Business and Professional Regulation; to
 488 the Department of State pursuant to an interagency agreement to
 489 facilitate determinations of eligibility of voter registration
 490 applicants and registered voters in accordance with ss. 98.045
 491 and 98.075; to the Department of Revenue pursuant to an
 492 interagency agreement for use in establishing paternity and
 493 establishing, modifying, or enforcing support obligations in
 494 Title IV-D cases; to the Department of Revenue for use in
 495 establishing positive identification for tax administration
 496 purposes; to the Department of Children and Family Services
 497 pursuant to an interagency agreement to conduct protective
 498 investigations under part III of chapter 39 and chapter 415; to
 499 the Department of Children and Family Services pursuant to an
 500 interagency agreement specifying the number of employees in each
 501 of that department's regions to be granted access to the records
 502 for use as verification of identity to expedite the
 503 determination of eligibility for public assistance and for use
 504 in public assistance fraud investigations; or to the Department

505 of Financial Services pursuant to an interagency agreement to
 506 facilitate the location of owners of unclaimed property, the
 507 validation of unclaimed property claims, and the identification
 508 of fraudulent or false claims.

509 Section 8. Effective upon this act becoming a law,
 510 paragraph (h) of subsection (3) of section 443.131, Florida
 511 Statutes, is amended to read:

512 443.131 Contributions.—

513 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
 514 EXPERIENCE.—

515 (h) Additional conditions for variation from the standard
 516 rate.—An employer's contribution rate may not be reduced below
 517 the standard rate under this section unless:

518 1. All contributions, reimbursements, interest, and
 519 penalties incurred by the employer for wages paid by him or her
 520 in all previous calendar quarters, except the 4 calendar
 521 quarters immediately preceding the calendar quarter or calendar
 522 year for which the benefit ratio is computed, are paid; ~~and~~

523 2. The employer has produced for inspection and copying
 524 all work records in his or her possession, custody, or control
 525 which were requested by the Department of Economic Opportunity
 526 or its tax collection service provider pursuant to s.
 527 443.171(5); and

528 ~~3.2.~~ The employer entitled to a rate reduction must have
 529 at least one annual payroll as defined in subparagraph (b)1.
 530 unless the employer is eligible for additional credit under the
 531 Federal Unemployment Tax Act. If the Federal Unemployment Tax
 532 Act is amended or repealed in a manner affecting credit under

PCB FTC 12-02

2012

533 the federal act, this section applies only to the extent that
 534 additional credit is allowed against the payment of the tax
 535 imposed by the Federal Unemployment Tax Act.

536
 537 The tax collection service provider shall assign an earned
 538 contribution rate to an employer ~~under subparagraph 1.~~ the
 539 quarter immediately after the quarter in which all
 540 contributions, reimbursements, interest, and penalties are paid
 541 in full and all work records requested pursuant to s. 443.171(5)
 542 have been produced for inspection and copying to the Department
 543 of Economic Opportunity or the tax collection service provider.

544 Section 9. Effective January 1, 2013, paragraph (a) of
 545 subsection (1) of section 443.141, Florida Statutes, is amended
 546 to read:

547 443.141 Collection of contributions and reimbursements.—

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

550 (a) Interest.—Contributions or reimbursements unpaid on
 551 the date due bear interest at the rate of 1 percent per month
 552 through December 31, 2012. Beginning January 1, 2013, the
 553 interest rate shall be calculated in accordance with s. 213.235,
 554 except that the rate of interest shall never be greater than 1
 555 percent per month, from and after the ~~that~~ date due until
 556 payment plus accrued interest is received by the tax collection
 557 service provider, unless the service provider finds that the
 558 employing unit has good reason for failing to pay the
 559 contributions or reimbursements when due. Interest collected
 560 under this subsection must be paid into the Special Employment

PCB FTC 12-02

2012

561 Security Administration Trust Fund.

562 Section 10. Except as otherwise expressly provided in this
563 act and except for this section, which shall take effect upon
564 this act becoming a law, this act shall take effect July 1,
565 2012.