

By Senator Margolis

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1                   A bill to be entitled  
2       An act relating to the Streamlined Sales and Use Tax  
3       Agreement; amending s. 212.02, F.S.; revising  
4       definitions; amending s. 212.03, F.S.; specifying the  
5       facilities that are exempt from the transient rentals  
6       tax; amending ss. 212.0306 and 212.04, F.S.; deleting  
7       the application of brackets for the calculation of  
8       sales and use taxes; amending s. 212.05, F.S.;  
9       deleting criteria establishing circumstances under  
10      which taxes on the lease or rental of a motor vehicle  
11      are due; revising criteria establishing circumstances  
12      under which taxes on the sale of a prepaid calling  
13      arrangement are due; updating terminology with respect  
14      to industry classifications for specified  
15      investigation, security, and other related services  
16      that are subject to tax; deleting the application of  
17      brackets for the calculation of sales and use taxes;  
18      amending s. 212.0506, F.S.; deleting the application  
19      of brackets for the calculation of sales and use  
20      taxes; amending s. 212.054, F.S.; limiting the \$5,000  
21      cap on discretionary sales surtax to the sale of motor  
22      vehicles, aircraft, boats, manufactured homes, modular  
23      homes, and mobile homes; specifying the time at which  
24      changes in certain surtaxes may take effect, when  
25      notice of such changes must be provided, and when  
26      specified surtaxes may be terminated; providing  
27      criteria to determine the situs of certain sales;  
28      providing for databases to identify taxing  
29      jurisdictions; holding sellers harmless for failing to

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30 collect a tax at a new rate under certain  
31 circumstances; providing criteria to hold purchasers  
32 harmless for failure to pay the correct amount of tax;  
33 repealing s. 212.0596, F.S., relating to the taxation  
34 of mail order sales; amending s. 212.06, F.S.;  
35 revising the definition of the term "dealer"; deleting  
36 provisions relating to mail-order sales to conform;  
37 requiring certain purchasers of direct mail to use  
38 direct-mail forms; defining terms; providing criteria  
39 for determining the location of transactions involving  
40 tangible personal property, digital goods, or services  
41 and for the lease or rental of tangible personal  
42 property and certain other property; amending s.  
43 212.07, F.S.; conforming a cross-reference; providing  
44 for the creation of a taxability matrix; providing  
45 criteria to hold sellers, certified service providers,  
46 and purchasers harmless from charging, collecting,  
47 remitting, and paying incorrect amounts of tax due to  
48 an erroneous taxability matrix or other specified  
49 erroneous information; amending s. 212.08, F.S.;  
50 revising exemptions from sales and use tax for food  
51 and medical products; conforming cross-references;  
52 creating s. 212.094, F.S.; providing a procedure for a  
53 purchaser to obtain a refund of or credit against tax  
54 collected by a dealer; amending s. 212.12, F.S.;  
55 deleting the Department of Revenue's authority to  
56 negotiate collection allowances with respect to mail  
57 order sales; prohibiting model 1 sellers from  
58 receiving specified collection allowances; authorizing

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59 collection allowances for certified service providers  
60 and voluntary sellers in accordance with the  
61 Streamlined Sales and Use Tax Agreement; providing for  
62 the computation of taxes due based on rounding instead  
63 of brackets; amending s. 212.17, F.S.; providing  
64 additional criteria to allow a dealer to claim a  
65 credit for or obtain a refund of taxes paid relating  
66 to worthless accounts; amending s. 212.18, F.S.;

67 authorizing the department to waive the dealer  
68 registration fee for applications submitted through  
69 the central electronic registration system provided by  
70 member states of the Streamlined Sales and Use Tax  
71 Agreement; deleting provisions relating to mail-order  
72 sales to conform; amending s. 212.20, F.S.; deleting  
73 procedures for refunds of tax paid on mail-order sales  
74 to conform; creating s. 213.052, F.S.; providing the  
75 effective date for state sales and use tax rate  
76 changes imposed under chapter 212; providing for  
77 notice of such changes; creating s. 213.0521, F.S.;

78 providing the effective date for state sales and use  
79 tax rate changes pursuant to legislative act; creating  
80 s. 213.215, F.S.; providing amnesty for uncollected or  
81 unpaid sales and use taxes for sellers who register  
82 under the Streamlined Sales and Use Tax Agreement;  
83 providing exceptions to the amnesty; amending s.  
84 213.256, F.S.; defining and redefining terms;

85 authorizing the executive director of the department  
86 to enter into the Streamlined Sales and Use Tax  
87 Agreement with one or more other states; requiring the

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88 executive director to act jointly with other states  
89 that are members of the agreement to establish  
90 standards for certified automated and central  
91 registration systems; authorizing the executive  
92 director to prepare and submit certain reports and  
93 certifications and to execute other specified  
94 agreements; creating s. 213.2561, F.S.; requiring the  
95 department to review and approve software submitted to  
96 the governing board for certification as a certified  
97 automated system; creating s. 213.2562, F.S.;  
98 providing for the registration of sellers; providing  
99 requirements for reporting and remitting taxes;  
100 specifying the responsibilities and liabilities of a  
101 person who provides a certified automated system;  
102 providing for the certification of a person as a  
103 certified service provider and the certification of a  
104 software program as a certified automated system;  
105 authorizing the department to adopt rules; providing  
106 that the disclosure of exempt or confidential and  
107 exempt information by the department to a certified  
108 service provider must be according to a written  
109 agreement; providing that a certified service provider  
110 is bound by the same requirements of confidentiality  
111 as department employees; providing that it is a first  
112 degree misdemeanor to willfully breach  
113 confidentiality; providing criminal penalties;  
114 declaring legislative intent; authorizing the adoption  
115 of emergency rules by the department; amending ss.  
116 11.45, 196.012, 202.18, 203.0011, 203.01, 212.031,

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117 212.05011, 212.052, 212.055, 212.13, 212.14, 212.15,  
118 213.015, 218.245, 218.65, 288.1045, 288.11621,  
119 288.11625, 288.11631, 288.1169, 551.102, and 790.0655,  
120 F.S.; conforming cross-references; reenacting s.  
121 212.08(7)(v), F.S., relating to exemptions from the  
122 sales, rental, use, consumption, distribution, and  
123 storage tax, to incorporate the amendments made to s.  
124 212.05, F.S., in a reference thereto; reenacting ss.  
125 634.131 and 634.415(2), F.S., relating to the tax on  
126 premiums and assessments, to incorporate the  
127 amendments made to s. 212.0506, F.S., in references  
128 thereto; reenacting ss. 202.18(3)(a) and (c),  
129 202.20(3), 212.08(4)(a), (8)(a), and (9), and  
130 921.0022(3)(a), F.S., relating to the proceeds of  
131 communications services taxes, local communications  
132 services tax conversion rates, exemptions from the  
133 sales, rental, use, consumption, distribution, and  
134 storage tax, and the offense severity ranking chart,  
135 respectively, to incorporate the amendments made to s.  
136 212.054, F.S., in references thereto; reenacting s.  
137 288.1258(2)(b) and (c) and (3), F.S., relating to  
138 entertainment industry qualified production companies,  
139 to incorporate the amendments made to ss. 212.06 and  
140 212.08, F.S., in references thereto; reenacting s.  
141 366.051, F.S., relating to electricity produced by  
142 cogeneration and small power production, to  
143 incorporate the amendments made to s. 212.06, F.S., in  
144 a reference thereto; reenacting ss. 213.22(1) and  
145 465.187, F.S., relating to technical assistance

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146 advisements and sale of medicinal drugs, respectively,  
147 to incorporate the amendments made to s. 212.08, F.S.,  
148 in references thereto; reenacting s. 212.11(5)(a),  
149 F.S., relating to tax returns and regulations, to  
150 incorporate the amendments made to s. 212.17, F.S., in  
151 a reference thereto; reenacting ss. 212.04(4),  
152 212.07(1)(b), 212.08(5)(p), 213.053(10)(a) and (11),  
153 and 365.172(9)(h), F.S., relating to the admissions  
154 tax, the sales, storage, and use tax, exemptions from  
155 the sales, rental, use, consumption, distribution, and  
156 storage tax, confidentiality and information sharing,  
157 and the Emergency Communications Number E911 Act,  
158 respectively, to incorporate the amendments made to s.  
159 212.18, F.S., in references thereto; making technical  
160 changes; providing an effective date.

161

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

163

164 Section 1. Section 212.02, Florida Statutes, is amended to  
165 read:

166 212.02 Definitions.—As used ~~The following terms and phrases~~  
167 ~~when used~~ in this chapter ~~have the meanings ascribed to them in~~  
168 ~~this section, unless except where~~ the context clearly indicates  
169 a different meaning, the term:

170 (1) ~~The term~~ "Admissions" means and includes the net sum of  
171 money, after the deduction of ~~any~~ federal taxes, for admitting a  
172 person or vehicle ~~or persons~~ to a any place of amusement, sport,  
173 or recreation or for the privilege of entering or staying in a  
174 ~~any~~ place of amusement, sport, or recreation, including, ~~but not~~

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175 ~~limited to,~~ theaters, outdoor theaters, shows, exhibitions,  
176 games, races, or any place where charge is made by way of the  
177 sale of tickets, gate charges, seat charges, box charges, season  
178 pass charges, cover charges, greens fees, participation fees,  
179 entrance fees, or other fees or receipts of anything of value  
180 measured on an admission or entrance or length of stay or seat  
181 box accommodations in a any place where there is an any  
182 exhibition, amusement, sport, or recreation, and all dues and  
183 fees paid to private clubs and membership clubs providing  
184 recreational or physical fitness facilities, including, but not  
185 limited to, golf, tennis, swimming, yachting, boating, athletic,  
186 exercise, and fitness facilities, except physical fitness  
187 facilities owned or operated by a any hospital licensed under  
188 chapter 395.

189 (2) "Agricultural commodity" means horticultural products,  
190 aquacultural products, poultry and farm products, and livestock  
191 and livestock products.

192 (3) "Agricultural production" means the production of  
193 plants and animals useful to humans, including the preparation,  
194 planting, cultivating, or harvesting of these products or other  
195 practices necessary to accomplish production through the harvest  
196 phase, including storage of raw products on a farm. The term  
197 includes aquaculture, horticulture, floriculture, viticulture,  
198 forestry, dairy, livestock, poultry, bees, and all other forms  
199 of farm products and farm production.

200 (4) "Alcoholic beverages" means all such beverages as  
201 defined by the laws of this state.

202 (5)~~(2)~~ "Business" means an any activity engaged in by a any  
203 person, or caused to be engaged in by him or her, with the

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204 direct or indirect object of private or public gain, benefit, or  
205 advantage, ~~either direct or indirect~~. Except for the sale sales  
206 of an any aircraft, a boat, a mobile home, or a motor vehicle,  
207 the term does "business" shall not be construed in this chapter  
208 ~~to~~ include occasional or isolated sales or transactions  
209 involving tangible personal property or services by a person who  
210 does not hold himself or herself out as engaged in business or  
211 sales of unclaimed tangible personal property under s. 717.122,  
212 but does include ~~includes~~ other charges for the sale or rental  
213 of tangible personal property; sales of services taxable under  
214 this chapter; ~~sales of~~ or charges of admission; communication  
215 services; ~~all~~ rentals and leases of living quarters, other than  
216 low-rent housing operated under chapter 421; sleeping or  
217 housekeeping accommodations in hotels, apartment houses,  
218 roominghouses, or tourist or trailer camps; ~~and all~~ rentals of  
219 or licenses in real property, other than low-rent housing  
220 operated under chapter 421; and, ~~all~~ leases or rentals of, or  
221 licenses in, parking lots or garages for motor vehicles and,  
222 docking or storage spaces for boats in boat docks or marinas ~~as~~  
223 ~~defined in this chapter~~ and made subject to a tax imposed by  
224 this chapter. The term does "business" shall not be construed in  
225 ~~this chapter~~ to include the leasing, subleasing, or licensing of  
226 real property by one corporation to another if all of the stock  
227 of both ~~such~~ corporations is owned, directly or through one or  
228 more wholly owned subsidiaries, by a common parent corporation;  
229 the property was in use before ~~prior to~~ July 1, 1989, title to  
230 the property was transferred after July 1, 1988, and before July  
231 1, 1989, between members of an affiliated group, as defined in  
232 s. 1504(a) of the Internal Revenue Code of 1986, which ~~group~~

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233 included both such corporations and there is no substantial  
234 change in the use of the property following the transfer of  
235 title; the leasing, subleasing, or licensing of the property was  
236 required by an unrelated lender as a condition of providing  
237 financing to one or more members of the affiliated group; and  
238 the corporation to which the property is leased, subleased, or  
239 licensed had sales subject to the tax imposed by this chapter of  
240 at least ~~not less than~~ \$667 million during the most recent 12-  
241 month period ending ~~ended~~ June 30. Any tax on such sales,  
242 charges, rentals, admissions, or other transactions made subject  
243 to the tax imposed by this chapter shall be collected by the  
244 state, county, municipality, ~~any~~ political subdivision, agency,  
245 bureau, ~~or~~ department, or other state or local governmental  
246 instrumentality in the same manner as other dealers, unless  
247 specifically exempted by this chapter.

248 (6) "Certified service provider" has the same meaning as  
249 provided in s. 213.256.

250 (7) ~~(3)~~ ~~The terms "Cigarettes," "tobacco," or "tobacco~~  
251 ~~products" includes referred to in this chapter include~~ all such  
252 products as are, defined or may be, hereafter defined by the  
253 laws of this ~~the~~ state.

254 (8) "Coin-operated amusement machine" means a machine  
255 operated by coin, slug, token, coupon, or similar device for the  
256 purpose of entertainment or amusement. The term includes coin-  
257 operated pinball machines, music machines, juke boxes,  
258 mechanical games, video games, arcade games, billiard tables,  
259 moving picture viewers, shooting galleries, and similar  
260 amusement devices.

261 (9) "Computer" means an electronic device that accepts

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262 information in digital or similar form and manipulates such  
263 information for a result based on a sequence of instructions.

264 (10) "Computer software" means a set of coded instructions  
265 designed to cause a computer or automatic data processing  
266 equipment to perform a task.

267 (11)~~(4)~~ "Cost price" means the actual cost of articles of  
268 tangible personal property without ~~any~~ deductions for ~~therefrom~~  
269 ~~on account of~~ the cost of materials used, labor or service  
270 costs, transportation charges, or other ~~any~~ expenses ~~whatsoever~~.

271 (12) "Delivery charge" means a charge by the seller of  
272 personal property or services for preparation and delivery to a  
273 location designated by the purchaser of such property or  
274 services, including, but not limited to, transportation,  
275 shipping, postage, handling, crating, and packing.

276 Notwithstanding any other provision of this section, the term  
277 does not include charges for the delivery of direct mail,  
278 transportation, shipping, postage, handling, crating, and  
279 packing or similar charges that are separately stated on an  
280 invoice or similar billing document given to the purchaser and  
281 invoiced at cost with no markup.

282 (a) The exclusion of delivery charges for direct mail  
283 applies to a sale involving the delivery or mailing of direct  
284 mail, printed material that would otherwise be direct mail which  
285 results from a transaction that this state considers the sale of  
286 a service, or printed material delivered or mailed to a mass  
287 audience if the cost of the printed material is not billed  
288 directly to the recipient and is the result of a transaction  
289 that includes the development of billing information or the  
290 provision of data processing services.

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291 (b) If a shipment includes exempt property and taxable  
292 property, the seller shall tax only the percentage of the  
293 delivery charge allocated to the taxable property. The seller  
294 may allocate the delivery charge by using a percentage based on  
295 the:

296 1. Total sales price of the taxable property compared to  
297 the total sales price of all property in the shipment; or

298 2. Total weight of the taxable property compared to the  
299 total weight of all property in the shipment.

300 (13) ~~(5)~~ The term "Department" means the Department of  
301 Revenue.

302 (14) "Diesel fuel" means a liquid product, gas product, or  
303 a combination thereof, which is used in an internal combustion  
304 engine or motor to propel any form of vehicle, machine, or  
305 mechanical contrivance. The term includes, but is not limited  
306 to, all forms of fuel commonly or commercially known or sold as  
307 diesel fuel or kerosene. The term does not include butane gas,  
308 propane gas, or other forms of liquefied petroleum gas or  
309 compressed natural gas.

310 (15) "Direct mail" means printed material delivered or  
311 distributed by the United States Postal Service or other  
312 delivery service to a mass audience or to addressees on a  
313 mailing list provided by the purchaser or at the direction of  
314 the purchaser if the cost of the items is not billed directly to  
315 the recipient. The term includes tangible personal property  
316 supplied directly or indirectly by the purchaser to the direct  
317 mail seller for inclusion in the package containing the printed  
318 material. The term does not include multiple items of printed  
319 material delivered to a single address.

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320 (16) "Electronic" means technology having electrical,  
321 digital, magnetic, wireless, optical, electromagnetic, or  
322 similar capabilities.

323 (17)~~(6)~~ "Enterprise zone" means an area of the state  
324 designated pursuant to s. 290.0065. This subsection expires on  
325 the date specified in s. 290.016 for the expiration of the  
326 Florida Enterprise Zone Act.

327 (18)~~(7)~~ "Factory-built building" means a structure  
328 manufactured in a manufacturing facility for installation or  
329 erection as a finished building. The term; ~~"factory-built~~  
330 ~~building"~~ includes, but is not limited to, residential,  
331 commercial, institutional, storage, and industrial structures.

332 (19) "Farmer" means a person who is directly engaged in the  
333 business of producing crops, livestock, or other agricultural  
334 commodities. The term includes, but is not limited to, horse  
335 breeders, nurserymen, dairy farmers, poultry farmers, fish  
336 farmers, cattle ranchers, and apiarists.

337 (20) "Forest" means land stocked by trees used in the  
338 production of forest products or which formerly had such tree  
339 cover and is not currently developed for nonforest use.

340 (21) "Fractional aircraft ownership program" means a  
341 program that meets the requirements of 14 C.F.R. part 91,  
342 subpart K, relating to fractional ownership operations, except  
343 that the program must include a minimum of 25 aircraft owned or  
344 leased by the program manager and used in the program.

345 (22) "Gross sales" means the sum total of all sales of  
346 tangible personal property without any deduction except as  
347 specifically provided under this chapter.

348 (23)~~(8)~~ "In this state" or "in the state" means within the

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349 state boundaries of Florida as defined in s. 1, Art. II of the  
 350 State Constitution and includes all territory within these  
 351 limits owned by or ceded to the United States.

352 ~~(9) The term "Intoxicating beverages" or "Alcoholic~~  
 353 ~~beverages" referred to in this chapter includes all such~~  
 354 ~~beverages as are so defined or may be hereafter defined by the~~  
 355 ~~laws of the state.~~

356 (24) ~~(10)~~ "Lease," "let," or "rental" means leasing or  
 357 renting of living quarters or sleeping or housekeeping  
 358 accommodations in hotels, apartment houses, roominghouses,  
 359 tourist or trailer camps, and real property.

360 (a) Hotels, apartment houses, roominghouses, tourist or  
 361 trailer camps, and real property include, ~~the same being defined~~  
 362 ~~as follows:~~

363 ~~(a)~~ every building or other structure kept, used,  
 364 maintained, ~~or~~ advertised as, or held out to the public to be, a  
 365 place where sleeping accommodations are supplied for pay to  
 366 transient or permanent guests or tenants, in which 10 or more  
 367 rooms are furnished for the accommodation of such guests, and  
 368 having one or more dining rooms or cafes where meals or lunches  
 369 are served to such transient or permanent guests. ~~; such~~

370 1. A "hotel" is a building where sleeping accommodations  
 371 and dining rooms or cafes are leased or rented ~~being conducted~~  
 372 ~~in the same building or buildings in connection therewith,~~  
 373 ~~shall, for the purpose of this chapter, be deemed a hotel.~~

374 2. ~~(b)~~ An "apartment house" is a ~~Any~~ building, or part  
 375 thereof, where separate accommodations for two or more families  
 376 living independently of each other are supplied to transient or  
 377 permanent guests or tenants ~~shall for the purpose of this~~

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378 ~~chapter be deemed an apartment house.~~

379 3.(e) A "roominghouse" is a ~~Every~~ house, boat, vehicle,  
380 motor court, trailer court, or other structure or a any place or  
381 location kept, used, maintained, ~~or~~ advertised as, or held out  
382 to the public to be, a place where living quarters or sleeping  
383 or housekeeping accommodations are supplied for pay to transient  
384 or permanent guests or tenants, whether in one or adjoining  
385 buildings, ~~shall for the purpose of this chapter be deemed a~~  
386 roominghouse.

387 4.(d) A "room" in all hotels, apartment houses, and  
388 roominghouses includes ~~within the meaning of this chapter,~~ the  
389 parlor, dining room, sleeping porches, kitchen, office, and  
390 sample rooms. ~~shall be construed to mean "rooms."~~

391 5.(e) A "tourist camp" is a place where two or more tents,  
392 tent houses, or camp cottages are located and offered by a  
393 person or municipality for sleeping or eating accommodations,  
394 most generally to the transient public for ~~either~~ a direct money  
395 consideration or an indirect benefit to the lessor or owner in  
396 connection with a related business.

397 6.(f) A "trailer camp," "mobile home park," or  
398 "recreational vehicle park" is a place where space is offered,  
399 with or without service facilities, by a person ~~any persons~~ or  
400 municipality to the public for the parking and accommodation of  
401 two or more automobile trailers, mobile homes, or recreational  
402 vehicles that ~~which~~ are used for lodging, for ~~either~~ a direct  
403 money consideration or an indirect benefit to the lessor or  
404 owner in connection with a related business, such space being  
405 ~~hereby~~ defined as living quarters, and the rental price thereof  
406 includes ~~shall include~~ all service charges paid to the lessor.

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407 (b) ~~(g)~~ "Lease," "let," or "rental" also means a transfer of  
 408 possession or control of tangible personal property for a fixed  
 409 or indeterminate term for consideration. A clause for a future  
 410 option to purchase or to extend an agreement does not preclude  
 411 an agreement from being a lease or rental. This definition  
 412 applies to the levying of the sales and use tax, regardless of  
 413 whether a transaction is characterized as a lease or rental  
 414 under generally accepted accounting principles, the Internal  
 415 Revenue Code, the Uniform Commercial Code, or other federal,  
 416 state, or local law. These terms include agreements covering  
 417 motor vehicles and trailers if the amount of consideration may  
 418 be increased or decreased by reference to the amount realized  
 419 upon the sale or disposition of the property as provided in 26  
 420 U.S.C. s. 7701(h) (3). These terms do not include:

421 1. A transfer of possession or control of property under a  
 422 security agreement or deferred payment plan that requires the  
 423 transfer of title upon completion of the required payments;

424 2. A transfer of possession or control of property under an  
 425 agreement that requires the transfer of title upon completion of  
 426 required payments and payment of an option price does not exceed  
 427 the greater of \$100 or 1 percent of the total required payments;  
 428 or

429 3. The provision of tangible personal property along with  
 430 an operator for a fixed or indeterminate period of time. A  
 431 condition of this exclusion is that the operator is necessary  
 432 for the equipment to perform as designed. For the purpose of  
 433 this subparagraph, an operator must do more than maintain,  
 434 inspect, or set up the tangible personal property ~~the leasing or~~  
 435 rental of tangible personal property and the possession or use

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436 ~~thereof by the lessee or rentee for a consideration, without~~  
437 ~~transfer of the title of such property, except as expressly~~  
438 ~~provided to the contrary herein.~~

439 (c) ~~The term~~ "Lease," "let," or "rental" does not include  
440 ~~mean~~ hourly, daily, or mileage charges, to the extent that the  
441 ~~such~~ charges are subject to the jurisdiction of the United  
442 States Interstate Commerce Commission, if the ~~when such~~ charges  
443 are paid by reason of the presence of railroad cars owned by  
444 another on the tracks of the taxpayer, or charges made pursuant  
445 to car service agreements.

446 (d) ~~The term~~ "Lease," "let," "rental," or "license" does  
447 not include payments made to an owner of high-voltage bulk  
448 transmission facilities in connection with the possession or  
449 control of such facilities by a regional transmission  
450 organization, independent system operator, or similar entity  
451 under the jurisdiction of the Federal Energy Regulatory  
452 Commission. However, if where two taxpayers, in connection with  
453 the interchange of facilities, rent or lease property, each to  
454 the other, for use in providing or furnishing any of the  
455 services mentioned in s. 166.231, the term "lease or rental"  
456 means only the net amount of rental involved.

457 (e) ~~(h)~~ "Real property" means the surface land, improvements  
458 thereto, and fixtures, and is synonymous with "realty" and "real  
459 estate."

460 (f) ~~(i)~~ "License," ~~as used in this chapter~~ with reference to  
461 the use of real property, means the granting of a privilege to  
462 use or occupy a building or a parcel of real property for any  
463 purpose.

464 (g) ~~(j)~~ Privilege, franchise, or concession fees, or fees

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465 for a license to do business, paid to an airport are not  
466 payments for leasing, letting, renting, or granting a license  
467 for the use of real property.

468 (25) "Livestock" includes all animals of the equine,  
469 bovine, or swine class, including goats, sheep, mules, horses,  
470 hogs, cattle, and other grazing animals raised for commercial  
471 purposes. The term also includes ostriches and fish raised for  
472 commercial purposes.

473 (26)~~(11)~~ "Motor fuel" means and includes what is commonly  
474 known and sold as gasoline and fuels containing a mixture of  
475 gasoline and other products.

476 (27)~~(12)~~ "Person" includes an ~~any~~ individual, firm,  
477 copartnership, joint venture ~~adventure~~, association,  
478 corporation, estate, trust, business trust, receiver, syndicate,  
479 or other group or combination acting as a unit and ~~also includes~~  
480 ~~any~~ a political subdivision, municipality, state agency, bureau,  
481 or department. The term ~~and~~ includes the plural as well as the  
482 singular ~~number~~.

483 (28) "Power farm equipment" means moving or stationary  
484 equipment that contains within itself the means for its  
485 propulsion or power and that is dependent upon an external power  
486 source to perform its functions.

487 (29) "Product transferred electronically" means a product,  
488 except computer software, which is obtained by a purchaser by  
489 means other than the purchase of tangible storage media.

490 (30) "Qualified aircraft" means an aircraft having a  
491 maximum certified takeoff weight of less than 10,000 pounds and  
492 equipped with twin turbofan engines that meet Stage IV noise  
493 requirements which is used by a business operating as an on-

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494 demand air carrier under Federal Aviation Administration  
 495 Regulation Title 14, subchapter G, part 135, Code of Federal  
 496 Regulations, which owns or leases and operates a fleet of at  
 497 least 25 such aircraft in this state.

498 (31)~~(13)~~ "Retailer" means and includes any ~~every~~ person  
 499 engaged in the business of making sales at retail or for  
 500 distribution, or use, or consumption, or storage to be used or  
 501 consumed in this state.

502 (32)~~(14)~~~~(a)~~ "Retail sale" or a "sale at retail" means a  
 503 sale to a consumer or to a ~~any~~ person for a ~~any~~ purpose other  
 504 than for resale in the form of tangible personal property or  
 505 services taxable under this chapter, and includes all such  
 506 transactions that may be made in lieu of retail sales or sales  
 507 at retail. A sale for resale includes a sale of qualifying  
 508 property. As used in this subsection ~~paragraph~~, the term  
 509 "qualifying property" means tangible personal property, other  
 510 than electricity, which is used or consumed by a government  
 511 contractor in the performance of a qualifying contract as  
 512 defined in s. 212.08(17)(c), to the extent that the cost of the  
 513 property is allocated or charged as a direct item of cost to  
 514 such contract, title to which property vests in or passes to the  
 515 government under the contract. The term "government contractor"  
 516 includes prime contractors and subcontractors. As used in this  
 517 subsection ~~paragraph~~, a cost is a "direct item of cost" if it is  
 518 a "direct cost" as defined in 48 C.F.R. s. 9904.418-30(a)(2), or  
 519 similar successor provisions, including costs identified  
 520 specifically with a particular contract.

521 (a)~~(b)~~ The terms "retail sales," "sales at retail," "use,"  
 522 "storage," and "consumption" include the sale, use, storage, or

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523 consumption of all tangible advertising materials imported or  
524 caused to be imported into this state. Tangible advertising  
525 material includes displays, display containers, brochures,  
526 catalogs, price lists, point-of-sale advertising, and technical  
527 manuals or ~~any~~ tangible personal property that ~~which~~ does not  
528 accompany the product to the ultimate consumer.

529 (b) ~~(e)~~ The terms "retail sales," "sale at retail," "use,"  
530 "storage," and "consumption" do not include:

531 1. Materials, containers, labels, sacks, bags, or similar  
532 items intended to accompany a product sold to a customer without  
533 which delivery of the product would be impracticable because of  
534 the character of the contents and be used ~~one time~~ only once for  
535 packaging tangible personal property for sale, ~~or~~ for the  
536 convenience of the customer, or for packaging in the process of  
537 providing a service taxable under this chapter. If ~~When~~ a  
538 separate charge for packaging materials is made, the charge is  
539 ~~shall be~~ considered part of the sales price or rental charge for  
540 purposes of determining the applicability of tax. ~~The terms do~~  
541 ~~not include~~

542 2. The sale, use, storage, or consumption of industrial  
543 materials, including chemicals and fuels except as provided  
544 herein, for future processing, manufacture, or conversion into  
545 articles of tangible personal property for resale if ~~when~~ such  
546 industrial materials, including chemicals and fuels except as  
547 provided herein, become a component or ingredient of the  
548 finished product. However, the terms include the sale, use,  
549 storage, or consumption of tangible personal property, including  
550 machinery and equipment or parts thereof, purchased electricity,  
551 and fuels used to power machinery, if ~~when~~ such items are used

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552 and dissipated in fabricating, converting, or processing  
553 tangible personal property for sale, even though they may become  
554 ingredients or components of the tangible personal property for  
555 sale through accident, wear, tear, erosion, corrosion, or  
556 similar means. The terms do not include the sale of materials to  
557 a registered repair facility for use in repairing a motor  
558 vehicle, airplane, or boat, if ~~when~~ such materials are  
559 incorporated into and sold as part of the repair. Such a sale  
560 shall be deemed a purchase for resale by the repair facility,  
561 even though every material is not separately stated or  
562 separately priced on the repair invoice.

563 ~~(d) "Gross sales" means the sum total of all sales of~~  
564 ~~tangible personal property as defined herein, without any~~  
565 ~~deduction whatsoever of any kind or character, except as~~  
566 ~~provided in this chapter.~~

567 ~~(e) The term "Retail sale" includes a mail order sale, as~~  
568 ~~defined in s. 212.0596(1).~~

569 ~~(33)(15)~~ "Sale" means and includes:

570 (a) A ~~Any~~ transfer of title or possession, or both, an  
571 exchange, a barter, a license, a lease, or a rental, conditional  
572 or otherwise, in any manner or by any means ~~whatsoever~~, of  
573 tangible personal property for a consideration.

574 (b) The rental of living quarters or sleeping or  
575 housekeeping accommodations in hotels, apartment houses, or  
576 roominghouses, or tourist or trailer camps, ~~as hereinafter~~  
577 ~~defined in this chapter.~~

578 (c) The producing, fabricating, processing, printing, or  
579 imprinting of tangible personal property for a consideration for  
580 consumers who ~~furnish either~~ directly or indirectly furnish the

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581 materials used in the producing, fabricating, processing,  
582 printing, or imprinting.

583 (d) The furnishing, preparing, or serving for a  
584 consideration of ~~any~~ tangible personal property for consumption  
585 on or off the premises of the person furnishing, preparing, or  
586 serving such tangible personal property, which includes the sale  
587 of meals or prepared food by an employer to his or her  
588 employees.

589 (e) A transaction in which ~~whereby~~ the possession of  
590 property is transferred, but the seller retains title as  
591 security for the payment of the price.

592 ~~(34)-(16)~~ "Sales price" means the measure subject to the tax  
593 imposed by this chapter and the total amount of consideration,  
594 including cash, credit, property, and services, for which  
595 tangible personal property or personal services are sold,  
596 leased, or rented, valued in money, whether received in money or  
597 otherwise.

598 (a) The sales price may not include a deduction for:

599 1. The seller's cost of the property sold;

600 2. The cost of materials used, labor or service cost,

601 interest, losses, the cost to the seller of transportation, the  
602 taxes imposed on the seller, and other expenses of the seller;

603 3. Charges by the seller for services necessary to complete  
604 the sale, other than delivery and installation charges;

605 4. Delivery charges; or

606 5. Installation charges.

607 (b) The sales price does not apply to:

608 1. Trade-ins allowed and taken at the time of sale, if the  
609 amount is separately stated on the invoice, bill of sale, or

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610 similar document given to the purchaser;

611 2. Discounts, including cash, terms, or coupons, which are  
612 not reimbursed by a third party, are allowed by a seller, and  
613 taken by a purchaser at the time of sale;

614 3. Interest, financing, and carrying charges from credit  
615 extended on the sale of personal property or services, if the  
616 amount is separately stated on the invoice, bill of sale, or  
617 similar document given to the purchaser;

618 4. Taxes legally imposed directly on the consumer which are  
619 separately stated on the invoice, bill of sale, or similar  
620 document given to the purchaser; or ~~total amount paid for~~  
621 ~~tangible personal property, including any services that are a~~  
622 ~~part of the sale, valued in money, whether paid in money or~~  
623 ~~otherwise, and includes any amount for which credit is given to~~  
624 ~~the purchaser by the seller, without any deduction therefrom on~~  
625 ~~account of the cost of the property sold, the cost of materials~~  
626 ~~used, labor or service cost, interest charged, losses, or any~~  
627 ~~other expense whatsoever. "Sales price" also includes the~~  
628 ~~consideration for a transaction which requires both labor and~~  
629 ~~material to alter, remodel, maintain, adjust, or repair tangible~~  
630 ~~personal property. Trade-ins or discounts allowed and taken at~~  
631 ~~the time of sale shall not be included within the purview of~~  
632 ~~this subsection. "Sales price" also includes the full face value~~  
633 ~~of any coupon used by a purchaser to reduce the price paid to a~~  
634 ~~retailer for an item of tangible personal property; where the~~  
635 ~~retailer will be reimbursed for such coupon, in whole or in~~  
636 ~~part, by the manufacturer of the item of tangible personal~~  
637 ~~property; or whenever it is not practicable for the retailer to~~  
638 ~~determine, at the time of sale, the extent to which~~

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639 ~~reimbursement for the coupon will be made. The term "sales~~  
640 ~~price" does not include federal excise taxes imposed upon the~~  
641 ~~retailer on the sale of tangible personal property. The term~~  
642 ~~"sales price" does include federal manufacturers' excise taxes,~~  
643 ~~even if the federal tax is listed as a separate item on the~~  
644 ~~invoice. To the extent required by federal law, the term "sales~~  
645 ~~price" does not include~~

646 5. Charges for Internet access services which are not  
647 itemized on the customer's bill, but which can be reasonably  
648 identified from the selling dealer's books and records kept in  
649 the regular course of business. The dealer may support the  
650 allocation of charges with books and records kept in the regular  
651 course of business covering the dealer's entire service area,  
652 including territories outside this state.

653 (35) "Sea trial" means a voyage for the purpose of testing  
654 repair or modification work which in length and scope is  
655 reasonably necessary to test repairs or modifications, or a  
656 voyage for the purpose of ascertaining the seaworthiness of a  
657 vessel. If the purpose of the sea trial is to test repair or  
658 modification work, the owner or repair facility shall certify,  
659 on a form prescribed by the department, the repairs that have  
660 been tested. The owner and the repair facility may also be  
661 required to certify that the length and scope of the voyage were  
662 reasonably necessary to test the repairs or modifications.

663 (36) "Seller" means a person making sales, leases, or  
664 rentals of personal property or services.

665 (37) "Solar energy system" means the equipment and  
666 requisite hardware that provide and are used for collecting,  
667 transferring, converting, storing, or using incident solar

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668 energy for water heating, space heating, cooling, or other  
669 applications that would otherwise require the use of a  
670 conventional source of energy, such as petroleum products,  
671 natural gas, manufactured gas, or electricity.

672 (38) "Space flight" means a flight designed for suborbital,  
673 orbital, or interplanetary travel of a space vehicle, satellite,  
674 or station of any kind.

675 (39) "Spaceport activities" means activities directed or  
676 sponsored by Space Florida on spaceport territory pursuant to  
677 its powers and responsibilities under the Space Florida Act.

678 ~~(17) "Diesel fuel" means any liquid product, gas product,~~  
679 ~~or combination thereof used in an internal combustion engine or~~  
680 ~~motor to propel any form of vehicle, machine, or mechanical~~  
681 ~~contrivance. This term includes, but is not limited to, all~~  
682 ~~forms of fuel commonly or commercially known or sold as diesel~~  
683 ~~fuel or kerosene. However, the term "diesel fuel" does not~~  
684 ~~include butane gas, propane gas, or any other form of liquefied~~  
685 ~~petroleum gas or compressed natural gas.~~

686 ~~(40)-(18) "Storage" means and includes any keeping or~~  
687 ~~retaining retention in this state of tangible personal property~~  
688 ~~in this state for use or consumption in this state or for a any~~  
689 ~~purpose other than sale at retail in the regular course of~~  
690 ~~business.~~

691 (41) "Streamlined Sales and Use Tax Agreement" means the  
692 agreement described in s. 213.256.

693 ~~(42)-(19) "Tangible personal property" means and includes~~  
694 ~~personal property that which may be seen, weighed, measured, or~~  
695 ~~touched, or that is in any manner perceptible to the senses. The~~  
696 ~~term includes, including electric power or energy; water, gas,~~

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697 or steam;~~7~~ boats;~~7~~ motor vehicles and mobile homes, as those  
698 terms are defined in s. 320.01;~~(1) and (2),~~ aircraft, as defined  
699 in s. 330.27;~~7~~ and all other types of vehicles. The term  
700 ~~"tangible personal property"~~ does not include stocks, bonds,  
701 notes, insurance, ~~or~~ other obligations or securities, a product  
702 transferred electronically, or pari-mutuel tickets sold or  
703 issued under the racing laws of this ~~the~~ state.

704 ~~(43)-(20)~~ "Use" means and includes the exercise of a ~~any~~  
705 right or power over tangible personal property incident to the  
706 ownership thereof, or interest therein, except that it does not  
707 include the sale at retail of that property in the regular  
708 course of business. The term ~~"use"~~ does not include:

709 (a) The loan of an automobile by a motor vehicle dealer to  
710 a high school for use in its driver education and safety  
711 program. ~~The term "use" does not include~~

712 (b) A contractor's use of "qualifying property" as defined  
713 in subsection (32) by paragraph (14)(a).

714 ~~(44)-(21)~~ The term "Use tax" ~~referred to in this chapter~~  
715 ~~includes the use, the consumption, the distribution, and the~~  
716 ~~storage as herein defined.~~

717 (45) "Voluntary seller" or "volunteer seller" means a  
718 seller that is not required to register in this state to collect  
719 the tax imposed by this chapter.

720 ~~(22) "Spaceport activities" means activities directed or~~  
721 ~~sponsored by Space Florida on spaceport territory pursuant to~~  
722 ~~its powers and responsibilities under the Space Florida Act.~~

723 ~~(23) "Space flight" means any flight designed for~~  
724 ~~suborbital, orbital, or interplanetary travel of a space~~  
725 ~~vehicle, satellite, or station of any kind.~~

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726 ~~(24) "Coin-operated amusement machine" means any machine~~  
727 ~~operated by coin, slug, token, coupon, or similar device for the~~  
728 ~~purposes of entertainment or amusement. The term includes, but~~  
729 ~~is not limited to, coin-operated pinball machines, music~~  
730 ~~machines, juke boxes, mechanical games, video games, arcade~~  
731 ~~games, billiard tables, moving picture viewers, shooting~~  
732 ~~galleries, and all other similar amusement devices.~~

733 ~~(25) "Sea trial" means a voyage for the purpose of testing~~  
734 ~~repair or modification work, which is in length and scope~~  
735 ~~reasonably necessary to test repairs or modifications, or a~~  
736 ~~voyage for the purpose of ascertaining the seaworthiness of a~~  
737 ~~vessel. If the sea trial is to test repair or modification work,~~  
738 ~~the owner or repair facility shall certify, in a form required~~  
739 ~~by the department, what repairs have been tested. The owner and~~  
740 ~~the repair facility may also be required to certify that the~~  
741 ~~length and scope of the voyage were reasonably necessary to test~~  
742 ~~the repairs or modifications.~~

743 ~~(26) "Solar energy system" means the equipment and~~  
744 ~~requisite hardware that provide and are used for collecting,~~  
745 ~~transferring, converting, storing, or using incident solar~~  
746 ~~energy for water heating, space heating, cooling, or other~~  
747 ~~applications that would otherwise require the use of a~~  
748 ~~conventional source of energy such as petroleum products,~~  
749 ~~natural gas, manufactured gas, or electricity.~~

750 ~~(27) "Agricultural commodity" means horticultural,~~  
751 ~~aquacultural, poultry and farm products, and livestock and~~  
752 ~~livestock products.~~

753 ~~(28) "Farmer" means a person who is directly engaged in the~~  
754 ~~business of producing crops, livestock, or other agricultural~~

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755 ~~commodities. The term includes, but is not limited to, horse~~  
756 ~~breeders, nurserymen, dairy farmers, poultry farmers, cattle~~  
757 ~~ranchers, apiarists, and persons raising fish.~~

758 ~~(29) "Livestock" includes all animals of the equine,~~  
759 ~~bovine, or swine class, including goats, sheep, mules, horses,~~  
760 ~~hogs, cattle, ostriches, and other grazing animals raised for~~  
761 ~~commercial purposes. The term also includes all aquaculture~~  
762 ~~products, as defined in s. 597.0015 and identified by the~~  
763 ~~Department of Agriculture and Consumer Services pursuant to s.~~  
764 ~~597.003, raised for commercial purposes.~~

765 ~~(30) "Power farm equipment" means moving or stationary~~  
766 ~~equipment that contains within itself the means for its own~~  
767 ~~propulsion or power and moving or stationary equipment that is~~  
768 ~~dependent upon an external power source to perform its~~  
769 ~~functions.~~

770 ~~(31) "Forest" means the land stocked by trees of any size~~  
771 ~~used in the production of forest products, or formerly having~~  
772 ~~such tree cover, and not currently developed for nonforest use.~~

773 ~~(32) "Agricultural production" means the production of~~  
774 ~~plants and animals useful to humans, including the preparation,~~  
775 ~~planting, cultivating, or harvesting of these products or any~~  
776 ~~other practices necessary to accomplish production through the~~  
777 ~~harvest phase, including storage of raw products on a farm. The~~  
778 ~~term includes aquaculture, horticulture, floriculture,~~  
779 ~~viticulture, forestry, dairy, livestock, poultry, bees, and any~~  
780 ~~and all forms of farm products and farm production.~~

781 ~~(33) "Qualified aircraft" means any aircraft having a~~  
782 ~~maximum certified takeoff weight of less than 10,000 pounds and~~  
783 ~~equipped with twin turbofan engines that meet Stage IV noise~~

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784 ~~requirements that is used by a business operating as an on-~~  
785 ~~demand air carrier under Federal Aviation Administration~~  
786 ~~Regulation Title 14, chapter I, part 135, Code of Federal~~  
787 ~~Regulations, that owns or leases and operates a fleet of at~~  
788 ~~least 25 of such aircraft in this state.~~

789 ~~(34) "Fractional aircraft ownership program" means a~~  
790 ~~program that meets the requirements of 14 C.F.R. part 91,~~  
791 ~~subpart K, relating to fractional ownership operations, except~~  
792 ~~that the program must include a minimum of 25 aircraft owned or~~  
793 ~~leased by the program manager and used in the program.~~

794 Section 2. Paragraph (c) of subsection (7) of section  
795 212.03, Florida Statutes, is amended to read:

796 212.03 Transient rentals tax; rate, procedure, enforcement,  
797 exemptions.—

798 (7)

799 (c) The rental of facilities in a trailer camp, mobile home  
800 park, or recreational vehicle park, ~~as defined in s.~~

801 ~~212.02(10)(f),~~ which are intended primarily for rental as a  
802 principal or permanent place of residence is exempt from the tax  
803 imposed by this chapter. The rental of such facilities that  
804 primarily serve transient guests is not exempt under ~~by~~ this  
805 subsection. In applying ~~the application of~~ this law, or in  
806 making a any ~~any~~ determination against the exemption, the department  
807 shall consider the facility as primarily serving transient  
808 guests unless the facility owner makes a verified declaration on  
809 a form prescribed by the department that more than half of the  
810 total rental units available are occupied by tenants who have a  
811 continuous residence of more than ~~in excess of~~ 3 months. The  
812 owner of a facility declared to be exempt under ~~by~~ this

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813 paragraph must determine ~~make a determination of~~ the taxable  
 814 status of the facility at the end of the owner's accounting year  
 815 using any consecutive 3-month period, at least 1 ~~one~~ month of  
 816 which is in the accounting year. The owner shall ~~must~~ use a  
 817 selected consecutive 3-month period during each annual  
 818 redetermination. If ~~In the event that~~ an exempt facility no  
 819 longer qualifies for the exemption ~~by this paragraph~~, the owner  
 820 must so notify the department on a form prescribed by the  
 821 department by the 20th day of the first month of the owner's  
 822 next succeeding accounting year ~~that the facility no longer~~  
 823 ~~qualifies for such exemption~~. The tax levied by this section  
 824 applies ~~shall apply~~ to the rental of facilities that no longer  
 825 qualify for the exemption ~~under this paragraph~~ beginning the  
 826 first day of the owner's next succeeding accounting year. ~~The~~  
 827 ~~provisions of~~ This paragraph does ~~do~~ not apply to mobile home  
 828 lots regulated under chapter 723.

829 Section 3. Subsection (6) of section 212.0306, Florida  
 830 Statutes, is amended to read:

831 212.0306 Local option food and beverage tax; procedure for  
 832 levying; authorized uses; administration.-

833 (6) A ~~Any~~ county levying a tax authorized by this section  
 834 must locally administer the tax using the powers and duties  
 835 enumerated for local administration of the tourist development  
 836 tax by s. 125.0104, 1992 Supplement to the Florida Statutes  
 837 1991. ~~The county's ordinance shall also provide for brackets~~  
 838 ~~applicable to taxable transactions.~~

839 Section 4. Paragraph (b) of subsection (1) of section  
 840 212.04, Florida Statutes, is amended to read:

841 212.04 Admissions tax; rate, procedure, enforcement.-

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(1)

(b) For the exercise of such privilege, a tax is levied at the rate of 6 percent of sales price, or the actual value received from such admissions, which amount ~~6 percent~~ shall be added to and collected with all such admissions from the purchaser ~~thereof~~, and ~~such tax shall be paid~~ for the exercise of the privilege as declared ~~defined~~ in the ~~preceding~~ paragraph (a). Each ticket must show on its face the actual sales price of the admission, or each dealer selling the admission must prominently display at the box office or other place where the admission charge is made a notice disclosing the price of the admission. ~~and~~ The tax shall be computed and collected on the basis of the actual price of the admission charged by the dealer. The sale price or actual value of admission ~~shall~~, for the purpose of this chapter, is the ~~be that~~ price remaining after deduction of federal taxes and state or locally imposed or authorized seat surcharges, taxes, or fees, if any, imposed upon such admission. The sale price or actual value does not include separately stated ticket service charges that are imposed by a facility ticket office or a ticketing service and added to a separately stated, established ticket price. ~~The rate of tax on each admission shall be according to the brackets established by s. 212.12(9).~~

Section 5. Section 212.05, Florida Statutes, is amended to read:

212.05 Sales, storage, use tax.—The Legislature intends ~~It is hereby declared to be the legislative intent that~~ each ~~every~~ person ~~is exercising a taxable privilege~~ who engages in the business of selling tangible personal property at retail in this

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871 state, ~~including the business of making mail order sales, or who~~  
872 rents or furnishes ~~any of the things or services taxable under~~  
873 this chapter, or who stores for use or consumption in this state  
874 an any item or article of tangible personal property ~~as defined~~  
875 ~~herein~~ and who leases or rents such property in this ~~within the~~  
876 state is exercising a taxable privilege.

877 (1) For the exercise of such privilege, a tax is levied on  
878 each taxable transaction or incident, which ~~tax~~ is due and  
879 payable as follows:

880 (a) ~~1.a.~~ At the rate of 6 percent of the sales price of each  
881 item or article of tangible personal property if ~~when~~ sold at  
882 retail in this state, computed on each taxable sale for the  
883 purpose of remitting the amount of tax due the state, and  
884 including each ~~and every~~ retail sale.

885 1.b. ~~The Each~~ occasional or isolated sale of an aircraft,  
886 boat, mobile home, or motor vehicle of a class or type which is  
887 required to be registered, licensed, titled, or documented in  
888 this state or by the United States Government is ~~shall be~~  
889 subject to tax at the rate provided in this paragraph. The  
890 department shall by rule adopt a any nationally recognized  
891 publication for valuation of used motor vehicles as the  
892 reference price list for a any used motor vehicle that must  
893 ~~which is required to~~ be licensed pursuant to s. 320.08(1), (2),  
894 (3) (a), (b), (c), or (e), or (9). If a any party to an  
895 occasional or isolated sale of such a vehicle reports to the tax  
896 collector a sales price that ~~which~~ is less than 80 percent of  
897 the average loan price for the specified model and year of such  
898 vehicle as listed in the most recent reference price list, the  
899 tax ~~levied under this paragraph~~ shall be computed by the

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900 department on such average loan price unless the parties to the  
901 sale have provided to the tax collector an affidavit signed by  
902 each party, or other substantial proof, stating the actual sales  
903 price. A ~~Any~~ party to such sale who reports a sales price less  
904 than the actual sales price commits ~~is guilty of~~ a misdemeanor  
905 of the first degree, punishable as provided in s. 775.082 or s.  
906 775.083. The department shall collect or attempt to collect from  
907 such party any delinquent sales taxes. ~~In addition,~~ Such party  
908 shall also pay any tax due and any penalty and interest assessed  
909 plus a penalty equal to twice the amount of the additional tax  
910 owed. Notwithstanding any other provision of law, the department  
911 ~~of Revenue~~ may waive or compromise a ~~any~~ penalty imposed  
912 pursuant to this subparagraph.

913 2. This paragraph does not apply to the sale of a boat or  
914 aircraft by or through a registered dealer under this chapter to  
915 a purchaser who, at the time of taking delivery, is a  
916 nonresident of this state, does not make his or her permanent  
917 place of abode in this state, and is not engaged in carrying on  
918 ~~in this state~~ any employment, trade, business, or profession in  
919 this state in which the boat or aircraft will be used in this  
920 state, or is a corporation of which none of the officers or  
921 directors ~~of which~~ is a resident of, or makes his or her  
922 permanent place of abode in, this state, or is a noncorporate  
923 entity that does not have an ~~has no~~ individual vested with  
924 authority to participate in the management, direction, or  
925 control of the entity's affairs who is a resident of, or makes  
926 his or her permanent abode in, this state. For purposes of this  
927 exemption, ~~either~~ a registered dealer acting on his or her own  
928 behalf as seller, a registered dealer acting as broker on behalf

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929 of a seller, or a registered dealer acting as broker on behalf  
930 of the purchaser may be deemed to be the selling dealer. This  
931 exemption is ~~shall~~ not be allowed unless:

932 a. The purchaser removes a qualifying boat, as described in  
933 sub-subparagraph f., from the state within 90 days after the  
934 date of purchase or extension, or the purchaser removes a  
935 nonqualifying boat or an aircraft from this state within 10 days  
936 after the date of purchase, or, if when the boat or aircraft is  
937 repaired or altered, within 20 days after completion of the  
938 repairs or alterations;

939 b. The purchaser, within 30 days from the date of  
940 departure, provides ~~shall provide~~ the department with written  
941 proof that the purchaser licensed, registered, titled, or  
942 documented the boat or aircraft outside the state or, ~~if~~ such  
943 written proof is unavailable, provides ~~within 30 days the~~  
944 ~~purchaser shall provide~~ proof that the purchaser applied for  
945 such license, title, registration, or documentation. The  
946 purchaser shall forward to the department proof of title,  
947 license, registration, or documentation upon receipt;

948 c. The purchaser, within 10 days after ~~of~~ removing the boat  
949 or aircraft from this state Florida, furnishes ~~shall furnish~~ the  
950 department with proof of removal in the form of receipts for  
951 fuel, dockage, slippage, tie-down, or hangaring from outside the  
952 state of Florida. The information ~~so~~ provided must clearly and  
953 specifically identify the boat or aircraft;

954 d. The selling dealer, within 5 days after ~~of~~ the date of  
955 sale, provides ~~shall provide~~ to the department a copy of the  
956 sales invoice, closing statement, bills of sale, and the  
957 original affidavit signed by the purchaser attesting that he or

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958 she has read ~~the provisions of~~ this section;

959 e. The seller makes a copy of the affidavit a part of his  
960 or her record for the period ~~as long as~~ required by s. 213.35;  
961 and

962 f. ~~Unless~~ The nonresident purchaser of a boat of 5 net tons  
963 of admeasurement or larger intends to remove the boat from this  
964 state within 10 days after the date of purchase or if ~~when~~ the  
965 boat is repaired or altered, within 20 days after completion of  
966 the repairs or alterations, the nonresident purchaser applies  
967 ~~shall apply~~ to the selling dealer for a decal that ~~which~~  
968 authorizes the removal of the boat within 90 days after the date  
969 of purchase ~~for removal of the boat~~. The nonresident purchaser  
970 of a qualifying boat may apply to the selling dealer within 60  
971 days after the date of purchase for an extension decal that  
972 authorizes the boat to remain in this state for an additional 90  
973 days, but not more than a total of 180 days, before the  
974 nonresident purchaser must ~~is required to~~ pay the tax imposed by  
975 this chapter. The department may ~~is authorized to~~ issue decals  
976 in advance to dealers. The number of decals issued in advance to  
977 a dealer must ~~shall~~ be consistent with the volume of the  
978 dealer's past sales of boats which qualify under this sub-  
979 subparagraph. The selling dealer or his or her agent shall mark  
980 and affix the decals to qualifying boats in the manner  
981 prescribed by the department before, ~~prior to~~ delivery of the  
982 boat.

983 (I) The department may ~~is hereby authorized to~~ charge  
984 dealers a fee sufficient to recover the costs of decals issued,  
985 except that the extension decal shall cost \$425.

986 (II) The proceeds from the sale of decals shall ~~will~~ be

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987 deposited into the administrative trust fund.

988 (III) Decals must ~~shall~~ display information that identifies  
989 ~~to identify~~ the boat as a qualifying boat under this sub-  
990 subparagraph, including, but not limited to, the decal's date of  
991 expiration.

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

996 (V) A ~~Any~~ dealer or his or her agent who issues a decal  
997 falsely, fails to affix a decal, mismarks the expiration date of  
998 a decal, or fails to properly account for decals will be  
999 considered prima facie to have committed a fraudulent act to  
1000 evade the tax and is ~~will be~~ liable for payment of the tax plus  
1001 a mandatory penalty of 200 percent of the tax, and commits ~~shall~~  
1002 ~~be liable for fine and punishment as provided by law for a~~  
1003 ~~conviction of~~ a misdemeanor of the first degree, punishable as  
1004 provided in s. 775.082 or s. 775.083.

1005 (VI) A ~~Any~~ nonresident purchaser of a boat who removes a  
1006 decal before ~~prior to~~ permanently removing the boat from the  
1007 state, or defaces, changes, modifies, or alters a decal in a  
1008 manner affecting its expiration date before ~~prior to~~ its  
1009 expiration, or who causes or allows the same to be done by  
1010 another, is ~~will be~~ considered prima facie to have committed a  
1011 fraudulent act to evade the tax, is ~~and will be~~ liable for  
1012 payment of the tax plus a mandatory penalty of 200 percent of  
1013 the tax, and commits ~~shall be liable for fine and punishment as~~  
1014 ~~provided by law for a conviction of~~ a misdemeanor of the first  
1015 degree, punishable as provided in s. 775.082 or s. 775.083.

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1016 (VII) The department may ~~is authorized to~~ adopt rules  
1017 ~~necessary~~ to administer and enforce this subparagraph and to  
1018 publish the necessary forms and instructions.

1019 ~~(VIII) The department is hereby authorized to adopt~~  
1020 ~~emergency rules pursuant to s. 120.54(4) to administer and~~  
1021 ~~enforce the provisions of this subparagraph.~~

1022 g. If the purchaser fails to remove the qualifying boat  
1023 from this state within the maximum 180 days after purchase or a  
1024 nonqualifying boat or an aircraft from this state within 10 days  
1025 after purchase or, if ~~when~~ the boat or aircraft is repaired or  
1026 altered, within 20 days after completion of such repairs or  
1027 alterations, or permits the boat or aircraft to return to this  
1028 state within 6 months after ~~from~~ the date of departure, except  
1029 as provided in s. 212.08(7)(fff), or if the purchaser fails to  
1030 furnish the department with ~~any of~~ the documentation required by  
1031 sub-subparagraph f. ~~this subparagraph~~ within the prescribed time  
1032 period, the purchaser is ~~shall be~~ liable for use tax on the cost  
1033 price of the boat or aircraft and, ~~in addition thereto,~~ payment  
1034 of a penalty to the department ~~of Revenue~~ equal to the tax  
1035 payable. This penalty is ~~shall be~~ in lieu of the penalty imposed  
1036 by s. 212.12(2). The maximum 180-day period following the sale  
1037 of a qualifying boat tax-exempt to a nonresident may not be  
1038 tolled ~~for any reason.~~

1039 (b) At the rate of 6 percent of the cost price of each item  
1040 or article of tangible personal property, if it ~~when the same~~ is  
1041 not sold but is used, consumed, distributed, or stored for use  
1042 or consumption in this state; however, for tangible property  
1043 originally purchased exempt from tax for use exclusively for  
1044 lease and which is converted to the owner's own use, tax may be

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1045 paid on the fair market value of the property at the time of  
1046 conversion. If the fair market value of the property cannot be  
1047 determined, use tax at the time of conversion shall be based on  
1048 the owner's acquisition cost. ~~Under no circumstances may~~ The  
1049 aggregate amount of sales tax from leasing the property and use  
1050 tax due at the time of conversion may not be less than the total  
1051 sales tax that would have been due on the original acquisition  
1052 cost paid by the owner.

1053 (c) At the rate of 6 percent of the gross proceeds derived  
1054 from the lease or rental of tangible personal property, ~~as~~  
1055 ~~defined herein; however, the following special provisions apply~~  
1056 ~~to the lease or rental of motor vehicles:~~

1057 1. ~~When a motor vehicle is leased or rented for a period of~~  
1058 ~~less than 12 months:~~

1059 a. ~~If the motor vehicle is rented in Florida, the entire~~  
1060 ~~amount of such rental is taxable, even if the vehicle is dropped~~  
1061 ~~off in another state.~~

1062 b. ~~If the motor vehicle is rented in another state and~~  
1063 ~~dropped off in Florida, the rental is exempt from Florida tax.~~

1064 2. ~~Except as provided in subparagraph 3., for the lease or~~  
1065 ~~rental of a motor vehicle for a period of not less than 12~~  
1066 ~~months, sales tax is due on the lease or rental payments if the~~  
1067 ~~vehicle is registered in this state; provided, however, that no~~  
1068 ~~tax shall be due if the taxpayer documents use of the motor~~  
1069 ~~vehicle outside this state and tax is being paid on the lease or~~  
1070 ~~rental payments in another state.~~

1071 3. ~~The tax imposed by this chapter does not apply to the~~  
1072 ~~lease or rental of a commercial motor vehicle as defined in s.~~  
1073 ~~316.003(66)(a) to one lessee or rentee for a period of not less~~

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1074 ~~than 12 months when tax was paid on the purchase price of such~~  
1075 ~~vehicle by the lessor. To the extent tax was paid with respect~~  
1076 ~~to the purchase of such vehicle in another state, territory of~~  
1077 ~~the United States, or the District of Columbia, the Florida tax~~  
1078 ~~payable shall be reduced in accordance with the provisions of s.~~  
1079 ~~212.06(7). This subparagraph shall only be available when the~~  
1080 ~~lease or rental of such property is an established business or~~  
1081 ~~part of an established business or the same is incidental or~~  
1082 ~~germane to such business.~~

1083 (d) At the rate of 6 percent of the lease or rental price  
1084 paid by a lessee or rentee, or contracted or agreed to be paid  
1085 by a lessee or rentee, to the owner of the tangible personal  
1086 property.

1087 (e)~~1.~~ At the rate of 6 percent on charges for:

1088 1.a. Prepaid calling arrangements. The tax ~~on charges for~~  
1089 ~~prepaid calling arrangements~~ shall be collected at the time of  
1090 sale and remitted by the selling dealer.

1091 a.(I) "Prepaid calling arrangement" has the same meaning as  
1092 provided in s. 202.11.

1093 b.(II) ~~If~~ The sale or recharge of the prepaid calling  
1094 arrangement is ~~does not take place at the dealer's place of~~  
1095 ~~business, it shall be~~ deemed to take ~~have taken~~ place in  
1096 accordance at the customer's shipping address or, if no item is  
1097 shipped, at the customer's address or the location associated  
1098 with s. 212.06(17) the customer's mobile telephone number.

1099 c.(III) The sale or recharge of a prepaid calling  
1100 arrangement shall be treated as a sale of tangible personal  
1101 property for purposes of this chapter, regardless of whether a  
1102 tangible item evidencing such arrangement is furnished to the

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1103 purchaser, and such sale in ~~within~~ this state subjects the  
1104 selling dealer to the jurisdiction of this state for purposes of  
1105 this subsection.

1106 d.~~(IV)~~ No additional tax under this chapter or chapter 202  
1107 is due or payable if a purchaser of a prepaid calling  
1108 arrangement who has paid tax under this chapter on the sale or  
1109 recharge of such arrangement applies one or more units of the  
1110 prepaid calling arrangement to obtain communications services as  
1111 described in s. 202.11(9)(b)3., other services that are not  
1112 communications services, or products.

1113 2.b.~~2.~~ The installation of telecommunication and telegraphic  
1114 equipment.

1115 3.c.~~3.~~ Electrical power or energy, except that the tax rate  
1116 for charges for electrical power or energy is 4.35 percent.  
1117 Charges for electrical power and energy do not include taxes  
1118 imposed under ss. 166.231 and 203.01(1)(a)3.

1119  
1120 2.~~2.~~ Section 212.17(3), regarding credit for tax paid on charges  
1121 subsequently found to be worthless, is equally applicable to any  
1122 tax paid under this section on charges for prepaid calling  
1123 arrangements, telecommunication or telegraph services, or  
1124 electric power subsequently found to be uncollectible. As used  
1125 in this paragraph, the term "charges" does not include an ~~any~~  
1126 excise or similar tax levied by the Federal Government, a  
1127 political subdivision of this state, or a municipality upon the  
1128 purchase, sale, or recharge of prepaid calling arrangements or  
1129 upon the purchase or sale of telecommunication, television  
1130 system program, or telegraph service or electric power, which  
1131 ~~tax~~ is collected by the seller from the purchaser.

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1132 (f) At the rate of 6 percent on the sale, rental, use,  
1133 consumption, or storage for use in this state of machines and  
1134 equipment, and parts and accessories therefor, used in  
1135 manufacturing, processing, compounding, producing, mining, or  
1136 quarrying personal property for sale or to be used in furnishing  
1137 communications, transportation, or public utility services.

1138 (g)~~1.~~ At the rate of 6 percent on the retail price of  
1139 newspapers and magazines sold or used in Florida. However,

1140 2. notwithstanding any other provision ~~provisions~~ of this  
1141 chapter, inserts of printed materials which are distributed with  
1142 a newspaper or magazine are a component part of the newspaper or  
1143 magazine, and ~~neither~~ the sale or ~~nor~~ use of such inserts is not  
1144 subject to tax if ~~when~~:

1145 1.a. Printed by a newspaper or magazine publisher or  
1146 commercial printer and distributed as a component part of a  
1147 newspaper or magazine, which means that the items after being  
1148 printed are delivered directly to a newspaper or magazine  
1149 publisher by the printer for inclusion in editions of the  
1150 distributed newspaper or magazine;

1151 2.b. Such publications are labeled as part of the  
1152 designated newspaper or magazine publication into which they are  
1153 to be inserted; and

1154 3.e. The purchaser of the insert presents a resale  
1155 certificate to the vendor stating that the inserts are to be  
1156 distributed as a component part of a newspaper or magazine.

1157 (h)~~1. A tax is imposed~~ At the rate of 4 percent on the  
1158 charges for the use of coin-operated amusement machines.

1159 1. The tax shall be calculated by dividing the gross  
1160 receipts from such charges for the applicable reporting period

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1161 by a divisor, ~~determined as provided in this subparagraph,~~ to  
1162 compute gross taxable sales, and then subtracting gross taxable  
1163 sales from gross receipts to arrive at the amount of tax due.  
1164 For counties that do not impose a discretionary sales surtax,  
1165 the divisor is ~~equal to~~ 1.04; for counties that impose a 0.5  
1166 percent discretionary sales surtax, the divisor is ~~equal to~~  
1167 1.045; for counties that impose a 1 percent discretionary sales  
1168 surtax, the divisor is ~~equal to~~ 1.050; and for counties that  
1169 impose a 2 percent sales surtax, the divisor is ~~equal to~~ 1.060.  
1170 If a county imposes a discretionary sales surtax that is not  
1171 listed in this subparagraph, the department shall make the  
1172 applicable divisor available in an electronic format or  
1173 otherwise. Additional divisors must ~~shall~~ bear the same  
1174 mathematical relationship to the next higher and next lower  
1175 divisors as the new surtax rate bears to the next higher and  
1176 next lower surtax rates for which divisors have been  
1177 established. If ~~When~~ a machine is activated by a slug, token,  
1178 coupon, or ~~any~~ similar device that ~~which~~ has been purchased, the  
1179 tax is on the price paid by the user of the device for such  
1180 device.

1181 2. As used in this paragraph, the term "operator" means a  
1182 ~~any~~ person who possesses a coin-operated amusement machine for  
1183 the purpose of generating sales through that machine and who is  
1184 responsible for removing the receipts from the machine.

1185 a. If the owner of the machine is also the operator of it,  
1186 he or she is ~~shall be~~ liable for payment of the tax without any  
1187 deduction for rent or a license fee paid to a location owner for  
1188 the use of ~~any~~ real property on which the machine is located.

1189 b. If the owner or lessee of the machine is also its

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1190 operator, he or she is ~~shall be~~ liable for payment of the tax on  
1191 the purchase or lease of the machine, as well as the tax on  
1192 sales generated through the machine.

1193 c. If the proprietor of the business where the machine is  
1194 located does not own the machine, he or she shall be deemed ~~to~~  
1195 ~~be~~ the lessee and operator of the machine and is responsible for  
1196 the payment of the tax on sales, unless such responsibility is  
1197 otherwise provided for in a written agreement between him or her  
1198 and the machine owner.

1199 3.~~a.~~ An operator of a coin-operated amusement machine may  
1200 not operate or cause to be operated in this state ~~any~~ such  
1201 machine until the operator registers ~~has registered~~ with the  
1202 department, applies to the department for an identifying  
1203 certificate, and ~~has~~ conspicuously displays such ~~displayed an~~  
1204 identifying certificate on the premises where the coin-operated  
1205 amusement machines are being operated ~~issued by the department.~~  
1206 ~~The identifying certificate shall be issued by the department~~  
1207 ~~upon application from the operator.~~ The identifying certificate  
1208 must ~~shall~~ include a unique number, ~~and the certificate shall be~~  
1209 permanently marked with the operator's name, the operator's  
1210 sales tax number, and the maximum number of machines to be  
1211 operated under the certificate. An identifying certificate may  
1212 ~~shall~~ not be transferred from one operator to another. ~~The~~  
1213 ~~identifying certificate must be conspicuously displayed on the~~  
1214 ~~premises where the coin-operated amusement machines are being~~  
1215 ~~operated.~~

1216 ~~a.b.~~ The operator of the machine must obtain an identifying  
1217 certificate before the machine is first operated in the state  
1218 and by July 1 of each year thereafter. The annual fee for the

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1219 ~~each~~ certificate shall be based on the number of machines  
 1220 identified on the application times \$30 and is due and payable  
 1221 upon applying ~~application~~ for the identifying device. The  
 1222 application must ~~shall~~ contain the operator's name, sales tax  
 1223 number, business address where the machines are being operated,  
 1224 and the number of machines being operated ~~in operation~~ at that  
 1225 place of business ~~by the operator~~. An ~~No~~ operator may not  
 1226 operate more machines than are listed on the certificate. A new  
 1227 certificate is required if more machines are to be ~~being~~  
 1228 operated at that location than are listed on the certificate.  
 1229 The fee for the new certificate shall be based on the number of  
 1230 additional machines identified on the application form times  
 1231 \$30.

1232 b.e. ~~A~~ penalty of \$250 per machine is imposed on the  
 1233 operator for failing to properly obtain and display the required  
 1234 identifying certificate. A penalty of \$250 is imposed on the  
 1235 lessee of a ~~any~~ machine placed in a place of business without a  
 1236 valid ~~proper~~ current identifying certificate. Such penalties are  
 1237 ~~shall apply~~ in addition to all other applicable taxes, interest,  
 1238 and penalties.

1239 c.d. ~~Operators~~ of coin-operated amusement machines must  
 1240 obtain a separate sales and use tax certificate of registration  
 1241 for each county in which such machines are located. One sales  
 1242 and use tax certificate of registration is sufficient for all of  
 1243 the operator's machines within a single county.

1244 4. ~~The provisions of~~ This paragraph does ~~de~~ not apply to  
 1245 coin-operated amusement machines owned and operated by churches  
 1246 or synagogues.

1247 5. In addition to ~~any~~ other penalties imposed by this

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1248 chapter, a person who knowingly and willfully violates a ~~any~~  
1249 provision of this paragraph commits a misdemeanor of the second  
1250 degree, punishable as provided in s. 775.082 or s. 775.083.

1251 6. The department may adopt rules necessary to administer  
1252 ~~the provisions of~~ this paragraph.

1253 (i)1. At the rate of 6 percent on charges for all:

1254 a. Investigation services ~~Detective, security guards and~~  
1255 patrol services ~~burglar protection, armored car services, and~~  
1256 security system ~~other protection services,~~ (NAICS National  
1257 Numbers 561611, 561612, 561613, and 561621, respectively). A ~~Any~~  
1258 law enforcement officer, as defined in s. 943.10, who is  
1259 performing approved duties as determined by his or her local law  
1260 enforcement agency in his or her capacity as a law enforcement  
1261 officer, and who is subject to the direct and immediate command  
1262 of the ~~his or her~~ law enforcement agency, and wearing a ~~in the~~  
1263 law enforcement officer's uniform ~~as~~ authorized by the ~~his or~~  
1264 ~~her~~ law enforcement agency, is performing law enforcement and  
1265 public safety services and is not performing investigation  
1266 services ~~detective, security guards and patrol services~~ burglar  
1267 protection, armored car services, or security system ~~other~~  
1268 ~~protective~~ services, if the law enforcement officer is  
1269 performing his or her approved duties in a geographical area in  
1270 which the law enforcement officer has arrest jurisdiction. Such  
1271 law enforcement and public safety services are not subject to  
1272 tax irrespective of whether the duty is characterized as "extra  
1273 duty," "off-duty," or "secondary employment," and irrespective  
1274 of whether the officer is paid directly or through the officer's  
1275 agency by an outside source. The term "law enforcement officer"  
1276 includes a full-time or part-time law enforcement officer

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1277 ~~officers~~, and an ~~any~~ auxiliary law enforcement officer if the,  
1278 ~~when such~~ auxiliary law enforcement officer is working under the  
1279 direct supervision of a full-time or part-time law enforcement  
1280 officer.

1281 b. Janitorial services ~~Nonresidential cleaning~~, excluding  
1282 cleaning of the interiors of transportation equipment, and  
1283 nonresidential building exterminating and pest control services,  
1284 ~~(NAICS National Numbers 561710 and 561720 and 561710,~~  
1285 respectively).

1286 2. As used in this paragraph, "NAICS" means those  
1287 classifications contained in the North American Industry  
1288 Classification System, as published in 2012 ~~2007~~ by the Office  
1289 of Management and Budget, Executive Office of the President.

1290 3. Charges for investigation services ~~detective~~, security  
1291 guards and patrol services ~~burglar protection~~, armored car  
1292 services, and security system ~~other protection security~~ services  
1293 performed in this state but used outside this state are exempt  
1294 from taxation. Charges for investigation services ~~detective~~,  
1295 security guards and patrol services ~~burglar protection~~, armored  
1296 car services, and security system ~~other protection security~~  
1297 services performed outside this state and used in this state are  
1298 subject to tax.

1299 4. If a transaction involves both the sale or use of a  
1300 service taxable under this paragraph and the sale or use of a  
1301 service or ~~any~~ other item not taxable under this chapter, the  
1302 consideration paid must be separately identified and stated with  
1303 respect to the taxable and exempt portions of the transaction or  
1304 the entire transaction is ~~shall be~~ presumed taxable. The burden  
1305 is ~~shall be~~ on the seller of the service or the purchaser of the

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1306 service, as ~~whichever~~ applicable, to overcome this presumption  
1307 by providing documentary evidence as to which portion of the  
1308 transaction is exempt from tax. The department may ~~is authorized~~  
1309 ~~to~~ adjust the amount of consideration identified as the taxable  
1310 and exempt portions of the transaction; however, a determination  
1311 that the taxable and exempt portions are inaccurately stated and  
1312 that the adjustment is applicable must be supported by  
1313 substantial competent evidence.

1314 5. Each seller of services subject to sales tax pursuant to  
1315 this paragraph shall maintain a monthly log showing each  
1316 transaction for which sales tax was not collected because the  
1317 services meet the requirements of subparagraph 3. for out-of-  
1318 state use. The log must identify the purchaser's name, location  
1319 and mailing address, and federal employer identification number,  
1320 if a business, or ~~the~~ social security number, if an individual,  
1321 the service sold, the price of the service, the date of sale,  
1322 the reason for the exemption, and the sales invoice number. The  
1323 monthly log shall be maintained pursuant to the same  
1324 requirements and subject to the same penalties imposed for the  
1325 keeping of similar records pursuant to this chapter.

1326 (j)1. Notwithstanding any other provision of this chapter,  
1327 ~~there is hereby levied~~ a tax on the sale, use, consumption, or  
1328 storage for use in this state of a any coin or currency, whether  
1329 in circulation or not, is levied if, when such coin or currency:

- 1330 a. Is not legal tender;
- 1331 b. If legal tender, is sold, exchanged, or traded at a rate  
1332 in excess of its face value; or
- 1333 c. Is sold, exchanged, or traded at a rate based on its  
1334 precious metal content.

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1335           2. Such tax shall be at a rate of 6 percent of the price at  
1336 which the coin or currency is sold, exchanged, or traded, except  
1337 that such tax may not be levied on, ~~with respect to~~ a coin or  
1338 currency that ~~which~~ is legal tender of the United States and  
1339 that ~~which~~ is sold, exchanged, or traded, ~~such tax shall not be~~  
1340 levied.

1341           3. ~~There are exempt from this tax~~ Exchanges of coins or  
1342 currency that ~~which~~ are in general circulation in, and legal  
1343 tender of, one nation for coins or currency that ~~which~~ are in  
1344 general circulation in, and legal tender of, another nation if  
1345 ~~when~~ exchanged solely for use as legal tender and at an exchange  
1346 rate based on the relative value of each as a medium of  
1347 exchange, are exempt from the tax.

1348           4. With respect to a ~~any~~ transaction that involves the sale  
1349 of coins or currency taxable under this paragraph in which the  
1350 taxable amount represented by the sale of such coins or currency  
1351 exceeds \$500, the entire amount ~~represented by the sale of such~~  
1352 sale coins or currency is exempt from the tax ~~imposed under this~~  
1353 ~~paragraph.~~ The dealer must maintain proper documentation, as  
1354 prescribed by rule of the department, to identify that portion  
1355 of a transaction which involves the sale of coins or currency  
1356 and is exempt under this subparagraph.

1357           (k) At the rate of 6 percent of the sales price of each  
1358 gallon of diesel fuel not taxed under chapter 206 purchased for  
1359 use in a vessel, except dyed diesel fuel that is exempt pursuant  
1360 to s. 212.08(4)(a)4.

1361           (l) Florists located in this state are liable for sales tax  
1362 on sales to retail customers regardless of where or by whom the  
1363 items sold are to be delivered. Florists located in this state

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1364 are not liable for sales tax on payments received from other  
1365 florists for items delivered to customers in this state.

1366 (m) Operators of game concessions or other concessionaires  
1367 who customarily award tangible personal property as prizes may,  
1368 in lieu of paying tax on the cost price of such property, pay  
1369 tax on 25 percent of the gross receipts from such concession  
1370 activity.

1371 (2) The tax shall be collected by the dealer, ~~as defined~~  
1372 ~~herein~~, and remitted by the dealer to the state at the time and  
1373 in the manner as hereinafter provided.

1374 (3) The tax so levied is in addition to all other taxes,  
1375 whether levied in the form of excise, license, or privilege  
1376 taxes, and in addition to all other fees and taxes levied.

1377 ~~(4) The tax imposed pursuant to this chapter shall be due~~  
1378 ~~and payable according to the brackets set forth in s. 212.12.~~

1379 (4) ~~(5)~~ Notwithstanding any other provision of this chapter,  
1380 the maximum amount of tax imposed under this chapter and  
1381 collected on each sale or use of a boat in this state may not  
1382 exceed \$18,000 and on each repair of a boat in this state may  
1383 not exceed \$60,000.

1384 Section 6. Subsection (6) of section 212.0506, Florida  
1385 Statutes, is amended to read:

1386 212.0506 Taxation of service warranties.—

1387 ~~(6) This tax shall be due and payable according to the~~  
1388 ~~brackets set forth in s. 212.12.~~

1389 Section 7. Section 212.054, Florida Statutes, is amended to  
1390 read:

1391 212.054 Discretionary sales surtax; limitations,  
1392 administration, and collection.—

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1393 (1) ~~A No~~ general excise tax on sales may not ~~shall~~ be  
1394 levied by the governing body of a any county unless specifically  
1395 authorized under ~~in~~ s. 212.055. Such ~~Any general~~ excise tax ~~on~~  
1396 ~~sales authorized pursuant to said section~~ shall be administered  
1397 and collected exclusively as provided in this section.

1398 (2) (a) The tax imposed by the governing body of a any  
1399 county authorized to so levy pursuant to s. 212.055 is ~~shall be~~  
1400 a discretionary surtax on all transactions occurring in the  
1401 county which ~~transactions~~ are subject to the state tax imposed  
1402 on sales, use, services, rentals, admissions, and other  
1403 transactions by this chapter and communications services as  
1404 defined for purposes of chapter 202. The surtax, if levied,  
1405 shall be computed as the applicable rate or rates authorized  
1406 pursuant to s. 212.055 times the amount of taxable sales and  
1407 taxable purchases representing such transactions. If the surtax  
1408 is levied on the sale of an item of tangible personal property  
1409 or on the sale of a service, the surtax shall be computed by  
1410 multiplying the rate imposed by the county within which the sale  
1411 occurs by the amount of the taxable sale. The sale of an item of  
1412 tangible personal property or the sale of a service is not  
1413 subject to the surtax if the property, the service, or the  
1414 tangible personal property representing the service is delivered  
1415 within a county that does not impose a discretionary sales  
1416 surtax.

1417 (b) However:

1418 1. The sales amount above \$5,000 on a motor vehicle,  
1419 aircraft, boat, manufactured home, modular home, or mobile home  
1420 is any item of tangible personal property shall not be subject  
1421 to the surtax. ~~However, charges for prepaid calling~~

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1422 ~~arrangements, as defined in s. 212.05(1)(c)1.a., shall be~~  
1423 ~~subject to the surtax. For purposes of administering the \$5,000~~  
1424 ~~limitation on an item of tangible personal property, if two or~~  
1425 ~~more taxable items of tangible personal property are sold to the~~  
1426 ~~same purchaser at the same time and, under generally accepted~~  
1427 ~~business practice or industry standards or usage, are normally~~  
1428 ~~sold in bulk or are items that, when assembled, comprise a~~  
1429 ~~working unit or part of a working unit, such items must be~~  
1430 ~~considered a single item for purposes of the \$5,000 limitation~~  
1431 ~~when supported by a charge ticket, sales slip, invoice, or other~~  
1432 ~~tangible evidence of a single sale or rental.~~

1433       2. In the case of utility services covering a period  
1434 starting before and ending after the effective date of a surtax  
1435 adoption, termination, or rate increase or decrease, the rate  
1436 adoption, termination, increase, or decrease applies to the  
1437 first billing period starting on or after the effective date of  
1438 change billed on or after the effective date of any such surtax,  
1439 ~~the entire amount of the charge for utility services shall be~~  
1440 ~~subject to the surtax. In the case of utility services billed~~  
1441 ~~after the last day the surtax is in effect, the entire amount of~~  
1442 ~~the charge on said items shall not be subject to the surtax.~~  
1443 "Utility service," As used in this section, the term "utility  
1444 service" does not include ~~any~~ communications services as defined  
1445 in chapter 202.

1446       3. In the case of written contracts that ~~which~~ are signed  
1447 before ~~prior to~~ the effective date of ~~any~~ such surtax for the  
1448 construction of improvements to real property or for remodeling  
1449 of existing structures, the surtax shall be paid by the  
1450 contractor responsible for the performance of the contract.

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1451 However, the contractor may apply for one refund of ~~any~~ such  
1452 surtax paid on materials necessary for the completion of the  
1453 contract. An ~~Any~~ application for refund must ~~shall~~ be made  
1454 within no later than 15 months after ~~following~~ initial  
1455 imposition of the surtax in that county. The application for  
1456 refund shall be in the manner prescribed by the department by  
1457 rule. A complete application must ~~shall~~ include proof of the  
1458 written contract and of payment of the surtax, and. ~~The~~  
1459 ~~application shall contain~~ a sworn statement, signed by the  
1460 applicant or its representative, attesting to the validity of  
1461 the application. The department shall, within 30 days after  
1462 approval of a complete application, certify to the county  
1463 information necessary for issuance of a refund to the applicant.  
1464 Counties may ~~are hereby authorized to~~ issue refunds for this  
1465 purpose and shall set aside from the proceeds of the surtax a  
1466 sum sufficient to pay any refund lawfully due. A ~~Any~~ person who  
1467 fraudulently obtains or attempts to obtain a refund pursuant to  
1468 this subparagraph, in addition to being liable for repayment of  
1469 the ~~any~~ refund fraudulently obtained plus a mandatory penalty of  
1470 100 percent of the refund, commits ~~is guilty of~~ a felony of the  
1471 third degree, punishable as provided in s. 775.082, s. 775.083,  
1472 or s. 775.084.

1473 4. In the case of a ~~any~~ vessel, railroad, or motor vehicle  
1474 common carrier entitled to partial exemption from tax imposed  
1475 under this chapter pursuant to s. 212.08(4), (8), or (9), the  
1476 basis for imposition of surtax is ~~shall be~~ the same as provided  
1477 in s. 212.08 and the ratio shall be applied each month to total  
1478 purchases in this state of property qualified for proration  
1479 which is delivered or sold in the taxing county to establish the

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1480 portion used and consumed in intracounty movement and subject to  
1481 surtax.

1482 (3) Except as otherwise provided in this section, a surtax  
1483 applies to a retail sale, lease, or rental of tangible personal  
1484 property, a digital good, or a service if, under s. 212.06(17),  
1485 the transaction occurs in a county that imposes a surtax under  
1486 s. 212.055.

1487 (4)~~(3)~~ In determining whether a transaction occurs in a  
1488 county imposing a surtax ~~For the purpose of this section, a~~  
1489 ~~transaction shall be deemed to have occurred in a county~~  
1490 ~~imposing the surtax when:~~

1491 (a)1. The retail sale of a modular or manufactured home,  
1492 not including a mobile home, occurs in the county to which the  
1493 home is delivered ~~includes an item of tangible personal~~  
1494 ~~property, a service, or tangible personal property representing~~  
1495 ~~a service, and the item of tangible personal property, the~~  
1496 ~~service, or the tangible personal property representing the~~  
1497 ~~service is delivered within the county. If there is no~~  
1498 ~~reasonable evidence of delivery of a service, the sale of a~~  
1499 ~~service is deemed to occur in the county in which the purchaser~~  
1500 ~~accepts the bill of sale.~~

1501 (b)2. The retail sale, excluding a lease or rental, of a  
1502 motor vehicle that does not qualify as transportation equipment,  
1503 as defined in s. 212.06(17), or the retail sale of a ~~of any~~  
1504 ~~motor vehicle or mobile home of a class or type that which is~~  
1505 ~~required to be registered in this state or in any other state~~  
1506 occurs ~~shall be deemed to have occurred only~~ in the county  
1507 identified from ~~as~~ the ~~residence~~ address of the purchaser on the  
1508 registration or title document for the ~~such~~ property.

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1509        ~~(c)(b)~~ Admission charged for an event occurs ~~The event for~~  
1510 ~~which an admission is charged is located in the county in which~~  
1511 ~~the event is held.~~

1512        ~~(d)(e)~~ A lease or rental of real property occurs in the  
1513 county in which the real property is located ~~The consumer of~~  
1514 ~~utility services is located in the county.~~

1515        ~~(e)(d)~~ 1. The retail sale, excluding a lease or rental, of  
1516 an aircraft that does not qualify as transportation equipment,  
1517 as defined in s. 212.06(17), or of a boat of a class or type  
1518 that is required to be registered, licensed, titled, or  
1519 documented in this state or by the Federal Government occurs in  
1520 the county to which the aircraft or boat is delivered. The user  
1521 of an any aircraft or boat of a class or type that ~~which~~ is  
1522 required to be registered, licensed, titled, or documented in  
1523 this state or by the United States Government imported into the  
1524 county for use, consumption, distribution, or storage to be used  
1525 or consumed occurs in the county in which the user is located ~~in~~  
1526 ~~the county.~~

1527        ~~1.2.~~ Except as provided in s. 212.06(8)(b) ~~However, it is~~  
1528 ~~shall be~~ presumed that such items that are used outside the  
1529 county imposing the surtax for 6 months or more ~~longer~~ before  
1530 being imported into that ~~the~~ county were not purchased for use  
1531 in that ~~the~~ county, ~~except as provided in s. 212.06(8)(b).~~

1532        ~~2.3.~~ This paragraph does not apply to the use or  
1533 consumption of items on ~~upon~~ which a like tax of equal or  
1534 greater amount has been lawfully imposed and paid outside the  
1535 county.

1536        ~~(f)(e)~~ The purchase ~~purchaser~~ of a any motor vehicle or  
1537 mobile home of a class or type that ~~which~~ is required to be

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1538 registered in this state occurs in the county identified from  
1539 the residential address of the purchaser ~~is a resident of the~~  
1540 ~~taxing county as determined by the address appearing on or to be~~  
1541 ~~reflected on the registration document for the~~ such property.

1542 (g) ~~(f)~~ 1. The use, consumption, distribution, or storage of  
1543 a ~~Any~~ motor vehicle or mobile home of a class or type that ~~which~~  
1544 is required to be registered in this state and that is imported  
1545 from another state occurs in the county into which it is  
1546 imported into the taxing county by a user residing therein for  
1547 the purpose of use, consumption, distribution, or storage in the  
1548 taxing county.

1549 2. However, it is ~~shall be~~ presumed that such items that  
1550 are used outside the taxing county for 6 months or longer before  
1551 being imported into the county were not purchased for use in the  
1552 county.

1553 ~~(g) The real property which is leased or rented is located~~  
1554 ~~in the county.~~

1555 (h) A ~~The~~ transient rental transaction occurs in the county  
1556 in which the rental property is located.

1557 ~~(i) The delivery of any aircraft or boat of a class or type~~  
1558 ~~which is required to be registered, licensed, titled, or~~  
1559 ~~documented in this state or by the United States Government is~~  
1560 ~~to a location in the county. However, this paragraph does not~~  
1561 ~~apply to the use or consumption of items upon which a like tax~~  
1562 ~~of equal or greater amount has been lawfully imposed and paid~~  
1563 ~~outside the county.~~

1564 (i) ~~(j)~~ A transaction occurs in a county imposing a surtax  
1565 if the dealer owing a use tax on purchases or leases is located  
1566 in that ~~the~~ county.

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1567       ~~(k) The delivery of tangible personal property other than~~  
1568 ~~that described in paragraph (d), paragraph (e), or paragraph (f)~~  
1569 ~~is made to a location outside the county, but the property is~~  
1570 ~~brought into the county within 6 months after delivery, in which~~  
1571 ~~event, the owner must pay the surtax as a use tax.~~

1572       (j)~~(l)~~ The use of a coin-operated amusement or vending  
1573 machine occurs ~~is located~~ in the county in which the machine is  
1574 located.

1575       (k)~~(m)~~ An The florist taking the original order taken by a  
1576 florist for the sale of to sell tangible personal property  
1577 occurs ~~is located~~ in the county in which the florist taking the  
1578 order is located, ~~notwithstanding any other provision of this~~  
1579 ~~section.~~

1580       (5)~~(4)~~~~(a)~~ The department shall administer, collect, and  
1581 enforce the tax authorized under s. 212.055 pursuant to the same  
1582 procedures used in the administration, collection, and  
1583 enforcement of the general state sales tax imposed under ~~the~~  
1584 ~~provisions of~~ this chapter, except as provided in this section.  
1585 The provisions of this chapter regarding interest and penalties  
1586 on delinquent taxes ~~shall~~ apply to the surtax. Discretionary  
1587 sales surtaxes may ~~shall~~ not be included in the computation of  
1588 estimated taxes pursuant to s. 212.11. Notwithstanding any other  
1589 provision of law, a dealer need not separately state the amount  
1590 of the surtax on the charge ticket, sales slip, invoice, or  
1591 other tangible evidence of sale.

1592       (a) As used in ~~For the purposes of~~ this section and s.  
1593 212.055, the "proceeds" of a ~~any~~ surtax means all funds  
1594 collected and received by the department pursuant to a specific  
1595 authorization and levy under s. 212.055, including ~~any~~ interest

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1596 and penalties on delinquent surtaxes.

1597 (b) The proceeds of a discretionary sales surtax collected  
1598 by the selling dealer located in a county imposing the surtax  
1599 shall be returned, less the cost of administration, to the  
1600 county where the selling dealer is located. The proceeds shall  
1601 be transferred to the Discretionary Sales Surtax Clearing Trust  
1602 Fund. A separate account shall be established in the trust fund  
1603 for each county imposing a discretionary surtax. The amount  
1604 deducted for the costs of administration may not exceed 3  
1605 percent of the total revenue generated for all counties levying  
1606 a surtax authorized under ~~in~~ s. 212.055. The amount deducted for  
1607 the costs of administration may be used only for costs that are  
1608 solely and directly attributable to the surtax. The total cost  
1609 of administration shall be prorated among those counties levying  
1610 the surtax based on ~~the basis of~~ the amount collected for a  
1611 particular county compared to the total amount collected for all  
1612 counties. The department shall distribute the moneys in the  
1613 trust fund to the appropriate counties each month, unless  
1614 otherwise provided in s. 212.055.

1615 (c) ~~A~~ A Any dealer located in a county that does not impose  
1616 a discretionary sales surtax but who collects the surtax due to  
1617 sales of tangible personal property or services delivered  
1618 outside the county shall remit monthly the proceeds of the  
1619 surtax to the department to be deposited into an account in the  
1620 Discretionary Sales Surtax Clearing Trust Fund which is separate  
1621 from the county surtax collection accounts. The department shall  
1622 distribute funds in this account using a distribution factor  
1623 determined for each county that levies a surtax and multiplied  
1624 by the amount of funds in the account and available for

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1625 distribution.

1626 1. The distribution factor for each county equals the  
1627 product of:

1628 a. The county's latest official population determined  
1629 pursuant to s. 186.901;

1630 b. The county's rate of surtax; and

1631 c. The number of months the county has levied a surtax  
1632 during the most recent distribution period, ~~+~~ divided by the sum  
1633 of all such products of the counties levying the surtax during  
1634 the most recent distribution period.

1635 2. The department shall compute distribution factors for  
1636 eligible counties once each quarter and make appropriate  
1637 quarterly distributions.

1638 3. A county that fails to timely provide the information  
1639 required by this section to the department authorizes the  
1640 department, ~~by such action,~~ to use the best information  
1641 available to it in distributing surtax revenues to the county.  
1642 If this information is unavailable to the department, the  
1643 department may partially or entirely disqualify the county from  
1644 receiving surtax revenues under this paragraph. A county that  
1645 fails to provide timely information waives its right to  
1646 challenge the department's determination of the county's share,  
1647 if any, of revenues provided under this paragraph.

1648 ~~(5) No discretionary sales surtax or increase or decrease~~  
1649 ~~in the rate of any discretionary sales surtax shall take effect~~  
1650 ~~on a date other than January 1. No discretionary sales surtax~~  
1651 ~~shall terminate on a day other than December 31.~~

1652 (6) The governing body of a ~~any~~ county levying a  
1653 discretionary sales surtax shall enact an ordinance levying the

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1654 surtax in accordance with the procedures described in s.  
1655 125.66(2).

1656 ~~(7)(a)~~ An adoption, a repeal, or a rate change of a surtax  
1657 by the governing body of a ~~any~~ county levying a discretionary  
1658 sales surtax or the school board of a ~~any~~ county levying the  
1659 school capital outlay surtax authorized by s. 212.055(6) is  
1660 effective on April 1.

1661 (a) A county or school board that adopts, repeals, or  
1662 changes the rate of such surtax shall notify the department  
1663 within 10 days after final adoption by ordinance or referendum  
1664 of an imposition, termination, or rate change of the surtax, but  
1665 no later than the October 20 immediately preceding the April 1  
1666 November 16 prior to the effective date. The notice must specify  
1667 the time period during which the surtax is will be in effect and  
1668 the rate, and must include a copy of the ordinance and such  
1669 other information as the department requires by rule. Failure to  
1670 timely provide such notification to the department shall result  
1671 in the delay of the effective date for a period of 1 year.

1672 (b) In addition to the notification required by paragraph  
1673 (a), the governing body of a a ~~any~~ county proposing to levy a  
1674 discretionary sales surtax or the school board of a ~~any~~ county  
1675 proposing to levy the school capital outlay surtax authorized by  
1676 s. 212.055(6) shall notify the department by October 1 if the  
1677 referendum or consideration of the ordinance that would result  
1678 in imposition, termination, or rate change of the surtax is  
1679 scheduled to occur on or after October 1 of that year. Failure  
1680 to timely provide such notification to the department shall  
1681 result in the delay of the effective date for a period of 1  
1682 year.

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1683 (c) The department shall provide notice to affected sellers  
1684 of the adoption, repeal, or rate change of the surtax by the  
1685 February 1 immediately preceding the April 1 effective date.

1686 (d) Notwithstanding the date set in an ordinance for the  
1687 termination of a surtax, a surtax may terminate only on March  
1688 31. A surtax imposed before January 1, 2014, for which an  
1689 ordinance provides a different termination date, also terminates  
1690 on the March 31 after the termination date established in the  
1691 ordinance.

1692 (8) With respect to a any motor vehicle or mobile home of a  
1693 class or type that ~~which~~ is required to be registered in this  
1694 state, the tax due on a transaction occurring in the taxing  
1695 county ~~as herein provided~~ shall be collected from the purchaser  
1696 or user incident to the titling and registration of such  
1697 property, irrespective of whether such titling or registration  
1698 occurs in the taxing county.

1699 (9) The department may certify vendor databases and shall  
1700 purchase or otherwise make available a database or databases,  
1701 singly or in combination, which describe boundary changes for  
1702 all taxing jurisdictions, including a description of the change  
1703 and the effective date of a boundary change; provide all sales  
1704 and use tax rates by jurisdiction; assign to each five-digit and  
1705 nine-digit zip code the proper rate and jurisdiction, and apply  
1706 the lowest combined rate imposed in the zip code if the area  
1707 includes more than one tax rate in any level of taxing  
1708 jurisdiction; and use address-based boundary database records  
1709 for assigning taxing jurisdictions and associated tax rates.

1710 (a) A seller or certified service provider that collects  
1711 and remits the state tax and local tax imposed by this chapter

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1712 shall be held harmless from tax, interest, and penalties due  
1713 solely as a result of relying on erroneous data on tax rates,  
1714 boundaries, or taxing jurisdiction assignments provided by the  
1715 state if the seller or certified service provider exercises due  
1716 diligence when employing an electronic database provided by the  
1717 department under this subsection or employing a state-certified  
1718 database to determine the taxing jurisdiction and tax rate for a  
1719 transaction.

1720 (b) If a seller or certified service provider is unable to  
1721 determine the applicable rate and jurisdiction using an address-  
1722 based database record after exercising due diligence, the seller  
1723 or certified service provider may apply the applicable rate  
1724 associated with the purchaser's nine-digit zip code.

1725 (c) If a nine-digit zip code designation is not available  
1726 for a street address, or if a seller or certified service  
1727 provider is unable to determine the nine-digit zip code  
1728 designation applicable to a purchase after exercising due  
1729 diligence, the seller or certified service provider may apply  
1730 the rate associated with the five-digit zip code.

1731 (d) There is a rebuttable presumption that a seller or  
1732 certified service provider has exercised due diligence if the  
1733 seller or certified service provider has attempted to determine:

1734 1. The tax rate and jurisdiction by using state-certified  
1735 software that makes this assignment from the street address and  
1736 zip code information applicable to the purchase; or

1737 2. The nine-digit zip code designation by using state-  
1738 certified software that makes this designation from the street  
1739 address and the five-digit zip code applicable to a purchase.

1740 (e) If a seller or certified service provider does not use

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1741 one of the methods specified in paragraph (a), the seller or  
1742 certified service provider may be held liable to the department  
1743 for tax, interest, and penalties that are due for charging and  
1744 collecting the incorrect amount of tax.

1745 (10) A purchaser shall be held harmless from tax, interest,  
1746 and penalties for having failed to pay the amount of sales or  
1747 use tax due solely because:

1748 (a) The seller or certified service provider relied on  
1749 erroneous data on tax rates, boundaries, or taxing jurisdiction  
1750 assignments provided by the department;

1751 (b) A purchaser holding a direct-pay permit relied on  
1752 erroneous data on tax rates, boundaries, or taxing jurisdiction  
1753 assignments provided by the department; or

1754 (c) A purchaser relied on erroneous data supplied in a  
1755 database described in paragraph (9) (a).

1756 (11) A seller is not liable for failing to collect tax at  
1757 the new tax rate if:

1758 (a) The new rate takes effect within 30 days after the new  
1759 rate is enacted;

1760 (b) The seller collected the tax at the preceding rate;

1761 (c) The seller's failure to collect the tax at the new rate  
1762 does not extend beyond 30 days after the enactment of the new  
1763 rate; and

1764 (d) The seller did not fraudulently fail to collect at the  
1765 new rate or solicit purchasers based on the preceding rate.

1766 Section 8. Section 212.0596, Florida Statutes, is repealed.

1767 Section 9. Paragraph (c) of subsection (2) and subsections  
1768 (3) and (5) of section 212.06, Florida Statutes, are amended,  
1769 and subsection (17) is added to that section, to read:

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1770 212.06 Sales, storage, use tax; collectible from dealers;  
1771 "dealer" defined; dealers to collect from purchasers;  
1772 legislative intent as to scope of tax.-

1773 (2)

1774 (c) The term "dealer" is further defined to mean a every  
1775 ~~person, as used in this chapter,~~ who sells at retail or who  
1776 offers for sale at retail, or who has in his or her possession  
1777 for sale at retail; ~~or~~ for use, consumption, or distribution; or  
1778 for storage to be used or consumed in this state, tangible  
1779 personal property ~~as defined herein, including a retailer who~~  
1780 ~~transacts a mail order sale.~~

1781 (3) (a) Except as provided in paragraph (b), every dealer  
1782 making sales, whether within or outside the state, of tangible  
1783 personal property for distribution, storage, or use or other  
1784 consumption, in this state, shall, at the time of making sales,  
1785 collect the tax imposed by this chapter from the purchaser.

1786 (b) Notwithstanding subsection (17), a purchaser of direct  
1787 mail who is not a holder of a direct-pay permit shall, in  
1788 conjunction with the purchase, provide a direct-mail form or  
1789 information to the seller to show the jurisdictions to which the  
1790 direct mail is delivered to recipients.

1791 1. Upon receipt of such information from the purchaser, the  
1792 seller shall collect the tax according to the delivery  
1793 information provided by the purchaser. In the absence of bad  
1794 faith, the seller is relieved of further obligation to collect  
1795 tax on a transaction for which the seller has collected tax  
1796 pursuant to the delivery information provided by the purchaser.

1797 2. If the purchaser of direct mail does not have a direct-  
1798 pay permit and does not provide the seller with a direct-mail

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1799 form or delivery information, the seller shall collect the tax  
1800 according to subparagraph (17) (c)5. This paragraph does not  
1801 limit a purchaser's obligation to remit sales or use tax to a  
1802 state to which the direct mail is delivered.

1803 3. If a purchaser of direct mail provides the seller with  
1804 documentation of direct-pay authority, the purchaser is not  
1805 required to provide a direct-mail form or delivery information  
1806 to the seller. A purchaser of printed materials shall have sole  
1807 responsibility for the taxes imposed by this chapter on those  
1808 materials when the printer of the materials delivers them to the  
1809 United States Postal Service for mailing to persons other than  
1810 the purchaser located within and outside this state. Printers of  
1811 materials delivered by mail to persons other than the purchaser  
1812 located within and outside this state shall have no obligation  
1813 or responsibility for the payment or collection of any taxes  
1814 imposed under this chapter on those materials. However, printers  
1815 are obligated to collect the taxes imposed by this chapter on  
1816 printed materials when all, or substantially all, of the  
1817 materials will be mailed to persons located within this state.  
1818 For purposes of the printer's tax collection obligation, there  
1819 is a rebuttable presumption that all materials printed at a  
1820 facility are mailed to persons located within the same state as  
1821 that in which the facility is located. A certificate provided by  
1822 the purchaser to the printer concerning the delivery of the  
1823 printed materials for that purchase or all purchases shall be  
1824 sufficient for purposes of rebutting the presumption created  
1825 herein.

1826 4.2. The department may of Revenue is authorized to adopt  
1827 rules and forms to administer ~~implement~~ the provisions of this

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1828 paragraph.

1829 (5) (a) ~~1. Except as provided in subparagraph 2., It is not~~  
1830 ~~the intention of~~ This chapter does not ~~to~~ levy a tax upon  
1831 tangible personal property imported, produced, or manufactured  
1832 in this state for export if: ~~provided that tangible personal~~  
1833 ~~property may not be considered as being imported, produced, or~~  
1834 ~~manufactured for export unless~~

1835 1. The importer, producer, or manufacturer:

1836 a. Delivers the tangible personal property ~~same~~ to a  
1837 licensed exporter for exporting or to a common carrier for  
1838 shipment outside the state or mails the same by United States  
1839 mail to a destination outside the state; ~~or, in the case of~~  
1840 ~~aircraft being exported under their own power to a destination~~  
1841 ~~outside the continental limits of the United States, by~~  
1842 ~~submission~~

1843 b. Submits to the department ~~of~~ a duly signed and validated  
1844 United States customs declaration for an aircraft that is  
1845 exported under its own power to a destination outside of the  
1846 continental United States which shows, ~~showing~~ the departure of  
1847 the aircraft from the continental United States and; ~~and further~~  
1848 ~~with respect to aircraft,~~ the canceled United States registry of  
1849 the said aircraft; or in the case of

1850 c. Submits documentation, as specified by rule, to the  
1851 department which shows the departure of an aircraft of foreign  
1852 registry from the continental United States on which parts and  
1853 equipment have been installed ~~on aircraft of foreign registry,~~  
1854 ~~by submission to the department of documentation, the extent of~~  
1855 ~~which shall be provided by rule, showing the departure of the~~  
1856 ~~aircraft from the continental United States; or nor is it the~~

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1857 ~~intention of this chapter to levy a tax on any sale which~~

1858 2. The state is prohibited from taxing the sale under the  
1859 Constitution or laws of the United States.

1860  
1861 Every retail sale made to a person physically present at the  
1862 time of sale shall be presumed to have been delivered in this  
1863 state.

1864 ~~2.a. Notwithstanding subparagraph 1., a tax is levied on~~  
1865 ~~each sale of tangible personal property to be transported to a~~  
1866 ~~cooperating state as defined in sub-subparagraph c., at the rate~~  
1867 ~~specified in sub-subparagraph d. However, a Florida dealer will~~  
1868 ~~be relieved from the requirements of collecting taxes pursuant~~  
1869 ~~to this subparagraph if the Florida dealer obtains from the~~  
1870 ~~purchaser an affidavit setting forth the purchaser's name,~~  
1871 ~~address, state taxpayer identification number, and a statement~~  
1872 ~~that the purchaser is aware of his or her state's use tax laws,~~  
1873 ~~is a registered dealer in Florida or another state, or is~~  
1874 ~~purchasing the tangible personal property for resale or is~~  
1875 ~~otherwise not required to pay the tax on the transaction. The~~  
1876 ~~department may, by rule, provide a form to be used for the~~  
1877 ~~purposes set forth herein.~~

1878 ~~b. For purposes of this subparagraph, "a cooperating state"~~  
1879 ~~is one determined by the executive director of the department to~~  
1880 ~~cooperate satisfactorily with this state in collecting taxes on~~  
1881 ~~mail order sales. No state shall be so determined unless it~~  
1882 ~~meets all the following minimum requirements:~~

1883 ~~(I) It levies and collects taxes on mail order sales of~~  
1884 ~~property transported from that state to persons in this state,~~  
1885 ~~as described in s. 212.0596, upon request of the department.~~

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1886       ~~(II) The tax so collected shall be at the rate specified in~~  
1887 ~~s. 212.05, not including any local option or tourist or~~  
1888 ~~convention development taxes collected pursuant to s. 125.0104~~  
1889 ~~or this chapter.~~

1890       ~~(III) Such state agrees to remit to the department all~~  
1891 ~~taxes so collected no later than 30 days from the last day of~~  
1892 ~~the calendar quarter following their collection.~~

1893       ~~(IV) Such state authorizes the department to audit dealers~~  
1894 ~~within its jurisdiction who make mail order sales that are the~~  
1895 ~~subject of s. 212.0596, or makes arrangements deemed adequate by~~  
1896 ~~the department for auditing them with its own personnel.~~

1897       ~~(V) Such state agrees to provide to the department records~~  
1898 ~~obtained by it from retailers or dealers in such state showing~~  
1899 ~~delivery of tangible personal property into this state upon~~  
1900 ~~which no sales or use tax has been paid in a manner similar to~~  
1901 ~~that provided in sub-subparagraph g.~~

1902       ~~e. For purposes of this subparagraph, "sales of tangible~~  
1903 ~~personal property to be transported to a cooperating state"~~  
1904 ~~means mail order sales to a person who is in the cooperating~~  
1905 ~~state at the time the order is executed, from a dealer who~~  
1906 ~~receives that order in this state.~~

1907       ~~d. The tax levied by sub-subparagraph a. shall be at the~~  
1908 ~~rate at which such a sale would have been taxed pursuant to the~~  
1909 ~~cooperating state's tax laws if consummated in the cooperating~~  
1910 ~~state by a dealer and a purchaser, both of whom were physically~~  
1911 ~~present in that state at the time of the sale.~~

1912       ~~e. The tax levied by sub-subparagraph a., when collected,~~  
1913 ~~shall be held in the State Treasury in trust for the benefit of~~  
1914 ~~the cooperating state and shall be paid to it at a time agreed~~

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1915 ~~upon between the department, acting for this state, and the~~  
1916 ~~cooperating state or the department or agency designated by it~~  
1917 ~~to act for it; however, such payment shall in no event be made~~  
1918 ~~later than 30 days from the last day of the calendar quarter~~  
1919 ~~after the tax was collected. Funds held in trust for the benefit~~  
1920 ~~of a cooperating state shall not be subject to the service~~  
1921 ~~charges imposed by s. 215.20.~~

1922 ~~f. The department is authorized to perform such acts and to~~  
1923 ~~provide such cooperation to a cooperating state with reference~~  
1924 ~~to the tax levied by sub-subparagraph a. as is required of the~~  
1925 ~~cooperating state by sub-subparagraph b.~~

1926 ~~g. In furtherance of this act, dealers selling tangible~~  
1927 ~~personal property for delivery in another state shall make~~  
1928 ~~available to the department, upon request of the department,~~  
1929 ~~records of all tangible personal property so sold. Such records~~  
1930 ~~shall include a description of the property, the name and~~  
1931 ~~address of the purchaser, the name and address of the person to~~  
1932 ~~whom the property was sent, the purchase price of the property,~~  
1933 ~~information regarding whether sales tax was paid in this state~~  
1934 ~~on the purchase price, and such other information as the~~  
1935 ~~department may by rule prescribe.~~

1936 ~~(b)1. Notwithstanding the provisions of paragraph (a), it~~  
1937 ~~is not the intention of this chapter does not to levy a tax on~~  
1938 ~~the sale of tangible personal property to a nonresident dealer~~  
1939 ~~who does not hold a Florida sales tax registration if, provided~~  
1940 ~~such ~~nonresident~~ dealer furnishes the seller a statement~~  
1941 ~~declaring that the tangible personal property will be~~  
1942 ~~transported outside this state by the nonresident dealer for the~~  
1943 ~~sole purpose of resale and for no other purpose.~~

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1944        1. The statement must ~~shall~~ include, ~~but not be limited to,~~  
1945 the nonresident dealer's name, address, applicable passport or  
1946 visa number, arrival-departure card number, and evidence of  
1947 authority to do business in the nonresident dealer's home state  
1948 or country, such as his or her business name and address,  
1949 occupational license number, if applicable, or ~~any~~ other  
1950 suitable requirement. The statement shall be signed by the  
1951 nonresident dealer and ~~shall~~ include the following sentence:  
1952 "Under penalties of perjury, I declare that I have read the  
1953 foregoing, and the facts alleged are true to the best of my  
1954 knowledge and belief."

1955        2. The burden of proof ~~of subparagraph 1.~~ rests with the  
1956 seller, who must retain the proper documentation to support the  
1957 exempt sale. The exempt transaction is subject to verification  
1958 by the department.

1959        (c) Notwithstanding ~~the provisions of~~ paragraph (a), ~~it is~~  
1960 ~~not the intention of~~ this chapter does not ~~to~~ levy a tax on the  
1961 sale by a printer to a nonresident print purchaser of material  
1962 printed by that printer for that ~~nonresident~~ print purchaser if  
1963 ~~when~~ the print purchaser does not furnish the printer a resale  
1964 certificate containing a sales tax registration number but does  
1965 furnish ~~to the printer~~ a statement declaring that such material  
1966 will be resold by the nonresident print purchaser.

1967        (17) This subsection shall be used to determine the  
1968 location where a transaction occurs for purposes of applying the  
1969 tax imposed by this chapter.

1970        (a) As used in this subsection, the term:

1971        1. "Product" means tangible personal property, a digital  
1972 good, or a service.

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1973           2. "Receive" and "receipt" mean taking possession of  
1974 tangible personal property, making first use of services, or  
1975 taking possession or making first use of digital goods,  
1976 whichever occurs first. The terms do not include possession by a  
1977 shipping company on behalf of the purchaser.

1978           3. "Transportation equipment" means:

1979           a. Locomotives and rail cars that are used for the carriage  
1980 of persons or property in interstate commerce;

1981           b. Trucks and truck tractors that have a gross vehicle  
1982 weight rating (GVWR) of 10,001 pounds or greater, trailers,  
1983 semitrailers, or passenger buses that are registered through the  
1984 International Registration Plan and operated under the authority  
1985 of a carrier authorized and certificated by the United States  
1986 Department of Transportation or another federal authority to  
1987 engage in the carriage of persons or property in interstate  
1988 commerce;

1989           c. Aircraft that are operated by air carriers authorized  
1990 and certificated by the United States Department of  
1991 Transportation or another federal or a foreign authority to  
1992 engage in the carriage of persons or property in interstate or  
1993 foreign commerce; or

1994           d. Containers designed for use on and component parts  
1995 attached or secured on the items set forth in sub-subparagraphs  
1996 a., b., and c.

1997           (b) This subsection does not apply to sales or use taxes  
1998 levied on:

1999           1. The retail sale or transfer of a boat, modular home,  
2000 manufactured home, or mobile home.

2001           2. The retail sale, excluding a lease or rental, of a motor

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2002 vehicle or an aircraft that does not qualify as transportation  
2003 equipment. The lease or rental of these items is deemed to have  
2004 occurred in accordance with paragraph (e).

2005 3. The retail sale of tangible personal property by a  
2006 florist.

2007  
2008 Such retail sales occur at the location determined under s.  
2009 212.054(4).

2010 (c) The retail sale of a product, excluding a lease or  
2011 rental, occurs:

2012 1. When the product is received by the purchaser at a  
2013 business location of the seller, at that business location;

2014 2. When the product is not received by the purchaser at a  
2015 business location of the seller, at the location of receipt by  
2016 the purchaser, or the purchaser's donee, designated as such by  
2017 the purchaser, including the location indicated by instructions  
2018 for delivery to the purchaser or donee, known to the seller;

2019 3. If subparagraphs 1. and 2. do not apply, at the location  
2020 indicated by an address for the purchaser which is available  
2021 from the business records of the seller which are maintained in  
2022 the ordinary course of the seller's business, if use of this  
2023 address does not constitute bad faith;

2024 4. If subparagraphs 1., 2., and 3. do not apply, at the  
2025 location indicated by an address for the purchaser obtained  
2026 during the consummation of the sale, including the address of a  
2027 purchaser's payment instrument, if no other address is available  
2028 and use of this address does not constitute bad faith; or

2029 5. If subparagraphs 1.-4. do not apply, including when the  
2030 seller is without sufficient information to apply the previous

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2031 subparagraphs, at the address from which tangible personal  
2032 property was shipped, from which the digital good or the  
2033 computer software delivered electronically was first available  
2034 for transmission by the seller, or from which the service was  
2035 provided, disregarding a location that merely provided the  
2036 digital transfer of the product sold.

2037 (d) The lease or rental of tangible personal property,  
2038 other than property identified in paragraphs (e) and (f),  
2039 occurs:

2040 1. For a lease or rental that requires recurring periodic  
2041 payments, when the first periodic payment occurs in accordance  
2042 with paragraph (c), notwithstanding the exclusion of lease or  
2043 rental in paragraph (c). Subsequent periodic payments are deemed  
2044 to have occurred at the primary property location for each  
2045 period covered by the payment. The primary property location is  
2046 determined by the address for the property provided by the  
2047 lessee which is available to the lessor from its records  
2048 maintained in the ordinary course of business, if use of this  
2049 address does not constitute bad faith. The property location is  
2050 not altered by intermittent use of the property at different  
2051 locations, such as use of business property that accompanies  
2052 employees on business trips and service calls.

2053 2. For a lease or rental that does not require recurring  
2054 periodic payments, when the payment occurs in accordance with  
2055 paragraph (c), notwithstanding the exclusion of a lease or  
2056 rental in paragraph (c).

2057  
2058 This paragraph does not affect the imposition or computation of  
2059 sales or use tax on leases or rentals based on a lump sum or

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2060 accelerated basis or on the acquisition of property for lease.

2061 (e) The lease or rental of a motor vehicle or an aircraft  
2062 that does not qualify as transportation equipment shall be  
2063 sourced as follows:

2064 1. For a lease or rental that requires recurring periodic  
2065 payments, each periodic payment is deemed to take place at the  
2066 primary property location. The primary property location is  
2067 determined by the address for the property provided by the  
2068 lessee which is available to the lessor from its records  
2069 maintained in the ordinary course of business, if use of this  
2070 address does not constitute bad faith. This location may not be  
2071 altered by intermittent use at different locations.

2072 2. For a lease or rental that does not require recurring  
2073 periodic payments, the payment is deemed to take place in  
2074 accordance with paragraph (d), notwithstanding the exclusion of  
2075 a lease or rental in paragraph (d).

2076  
2077 This paragraph does not affect the imposition or computation of  
2078 sales or use tax on leases or rentals based on a lump sum or  
2079 accelerated basis or on the acquisition of property for lease.

2080 (f) The retail sale, including a lease or rental, of  
2081 transportation equipment is deemed to take place in accordance  
2082 with paragraph (c), notwithstanding the exclusion of a lease or  
2083 rental in paragraph (c).

2084 Section 10. Paragraph (c) of subsection (1) of section  
2085 212.07, Florida Statutes, is amended, and subsection (10) is  
2086 added to that section, to read:

2087 212.07 Sales, storage, use tax; tax added to purchase  
2088 price; dealer not to absorb; liability of purchasers who cannot

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2089 prove payment of the tax; penalties; general exemptions.-

2090 (1)

2091 (c) Unless the purchaser of tangible personal property that  
2092 is incorporated into tangible personal property manufactured,  
2093 produced, compounded, processed, or fabricated for one's own use  
2094 and subject to the tax imposed under s. 212.06(1)(b) or is  
2095 purchased for export under s. 212.06(5)(a)~~+~~ extends a  
2096 certificate in compliance with the rules of the department, the  
2097 dealer is ~~shall himself or herself be~~ liable for and shall pay  
2098 the tax.

2099 (10) The executive director may maintain and publish a  
2100 taxability matrix in a downloadable electronic format that has  
2101 been approved by the governing board of the Streamlined Sales  
2102 and Use Tax Agreement.

2103 (a) The state shall provide notice of changes to the  
2104 taxability of the products or services listed in the taxability  
2105 matrix.

2106 (b) A seller or certified service provider who collects and  
2107 remits the state and local tax imposed by this chapter shall be  
2108 held harmless from tax, interest, and penalties for having  
2109 charged and collected the incorrect amount of sales or use tax  
2110 due solely because of relying on erroneous data provided by the  
2111 state in the taxability matrix.

2112 (c) A purchaser shall be held harmless from penalties for  
2113 having failed to pay the correct amount of sales or use tax due  
2114 solely because:

2115 1. The seller or certified service provider relied on  
2116 erroneous data provided by the state in the taxability matrix  
2117 completed by the state;

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2118 2. A purchaser relied on erroneous data provided by the  
 2119 state in the taxability matrix completed by the state; or

2120 3. A purchaser holding a direct-pay permit relied on  
 2121 erroneous data provided by the state in the taxability matrix  
 2122 completed by the state.

2123 (d) A purchaser shall be held harmless from tax and  
 2124 interest for having failed to pay the correct amount of sales or  
 2125 use tax due solely because of the state's erroneous  
 2126 classification of the transaction as "taxable" or "exempt,"  
 2127 "included in sales price" or "excluded from sales price," or  
 2128 "included in the definition" or "excluded from the definition."

2129 Section 11. Subsections (1) and (2) and paragraphs (b) and  
 2130 (c) of subsection (17) of section 212.08, Florida Statutes, are  
 2131 amended to read:

2132 212.08 Sales, rental, use, consumption, distribution, and  
 2133 storage tax; specified exemptions.—The sale at retail, the  
 2134 rental, the use, the consumption, the distribution, and the  
 2135 storage to be used or consumed in this state of the following  
 2136 are hereby specifically exempt from the tax imposed by this  
 2137 chapter.

2138 (1) EXEMPTIONS; GENERAL GROCERIES.—

2139 (a) Food and food ingredients ~~products~~ for human  
 2140 consumption are exempt from the tax imposed by this chapter.

2141 ~~For the purpose of this chapter,~~ As used in this  
 2142 subsection, the term "food and food ingredients ~~products~~" means  
 2143 substances, whether in liquid, concentrated, solid, frozen,  
 2144 dried, or dehydrated form, which are sold for ingestion or  
 2145 chewing by humans and are consumed for their taste or  
 2146 nutritional value ~~edible commodities, whether processed, cooked,~~

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2147 ~~raw, canned, or in any other form, which are generally regarded~~  
2148 ~~as food.~~ This includes, but is not limited to, all of the  
2149 following:

2150 ~~1. Cereals and cereal products, baked goods, oleomargarine,~~  
2151 ~~meat and meat products, fish and seafood products, frozen foods~~  
2152 ~~and dinners, poultry, eggs and egg products, vegetables and~~  
2153 ~~vegetable products, fruit and fruit products, spices, salt,~~  
2154 ~~sugar and sugar products, milk and dairy products, and products~~  
2155 ~~intended to be mixed with milk.~~

2156 ~~2. Natural fruit or vegetable juices or their concentrates~~  
2157 ~~or reconstituted natural concentrated fruit or vegetable juices,~~  
2158 ~~whether frozen or unfrozen, dehydrated, powdered, granulated,~~  
2159 ~~sweetened or unsweetened, seasoned with salt or spice, or~~  
2160 ~~unseasoned; coffee, coffee substitutes, or cocoa; and tea,~~  
2161 ~~unless it is sold in a liquid form.~~

2162 ~~1.3.~~ Bakery products sold by bakeries, pastry shops, or  
2163 like establishments, if sold without eating utensils. For  
2164 purposes of this subparagraph, bakery products include bread,  
2165 rolls, buns, biscuits, bagels, croissants, pastries, doughnuts,  
2166 Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, and  
2167 tortillas that do not have eating facilities.

2168 2. Dietary supplements, other than tobacco, if the  
2169 supplements are a product intended to supplement the diet which  
2170 contains one or more of the following dietary ingredients: a  
2171 vitamin; a mineral; an herb or other botanical; an amino acid; a  
2172 dietary substance for use by humans to supplement the diet by  
2173 increasing the total dietary intake; or a concentrate,  
2174 metabolite, constituent, extract, or combination of an  
2175 ingredient described in this subparagraph which is intended for

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2176 ingestion in tablet, capsule, powder, softgel, gelcap, or liquid  
2177 form or, if not intended for ingestion in such a form, is not  
2178 represented as conventional food and is not represented for use  
2179 as a sole item of a meal or of the diet, and which is required  
2180 to be labeled as a dietary supplement, identifiable by the  
2181 supplemental facts panel found on the nutrition label and as  
2182 required pursuant to 21 C.F.R. s. 101.36.

2183 (c) The exemption provided by this subsection does not  
2184 apply to:

2185 ~~1. Food products sold as meals for consumption on or off~~  
2186 ~~the premises of the dealer.~~

2187 ~~2. Food products furnished, prepared, or served for~~  
2188 ~~consumption at tables, chairs, or counters or from trays,~~  
2189 ~~glasses, dishes, or other tableware, whether provided by the~~  
2190 ~~dealer or by a person with whom the dealer contracts to furnish,~~  
2191 ~~prepare, or serve food products to others.~~

2192 ~~3. Food products ordinarily sold for immediate consumption~~  
2193 ~~on the seller's premises or near a location at which parking~~  
2194 ~~facilities are provided primarily for the use of patrons in~~  
2195 ~~consuming the products purchased at the location, even though~~  
2196 ~~such products are sold on a "take out" or "to go" order and are~~  
2197 ~~actually packaged or wrapped and taken from the premises of the~~  
2198 ~~dealer.~~

2199 ~~4. Sandwiches sold ready for immediate consumption on or~~  
2200 ~~off the seller's premises.~~

2201 ~~5. Food products sold ready for immediate consumption~~  
2202 ~~within a place, the entrance to which is subject to an admission~~  
2203 ~~charge.~~

2204 1.6. Food and food ingredients sold as prepared food.

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- 2205       a. The term "prepared food" means:  
2206       (I) Food sold in a heated state or heated by the seller;  
2207       (II) Two or more food ingredients mixed or combined by the  
2208 seller for sale as a single item; or  
2209       (III) Food sold with eating utensils provided by the  
2210 seller, including plates, knives, forks, spoons, glasses, cups,  
2211 napkins, or straws. A plate does not include a container or  
2212 packaging used to transport food.
- 2213       b. Prepared food does not include food that is only cut,  
2214 repackaged, or pasteurized by the seller, and eggs, fish, meat,  
2215 poultry, and foods containing these raw animal foods requiring  
2216 cooking by the consumer as recommended by the Food and Drug  
2217 Administration Food Code in chapter 3, subpart 401.11 for the  
2218 prevention of food-borne illness. ~~Food products sold as hot~~  
2219 ~~prepared food products.~~
- 2220       2.7. Soft drinks, ~~including, but not limited to, any~~  
2221 ~~nonalcoholic beverage, any preparation or beverage commonly~~  
2222 ~~referred to as a "soft drink," or any noncarbonated drink made~~  
2223 ~~from milk derivatives or tea, if sold in cans or similar~~  
2224 ~~containers. The term "soft drinks" means nonalcoholic beverages~~  
2225 ~~that contain natural or artificial sweeteners. Soft drinks do~~  
2226 ~~not include beverages that contain milk or milk products; soy,~~  
2227 ~~rice, or similar milk substitutes; or greater than 50 percent of~~  
2228 ~~vegetable or fruit juice by volume.~~
- 2229       8. Ice cream, frozen yogurt, and similar frozen dairy or  
2230 ~~nondairy products in cones, small cups, or pints, popsicles,~~  
2231 ~~frozen fruit bars, or other novelty items, whether or not sold~~  
2232 ~~separately.~~
- 2233       9. Food that is prepared, whether on or off the premises,

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2234 ~~and sold for immediate consumption. This does not apply to food~~  
2235 ~~prepared off the premises and sold in the original sealed~~  
2236 ~~container, or the slicing of products into smaller portions.~~

2237 3.10. Food and food ingredients ~~products~~ sold through a  
2238 vending machine, ~~pushcart, motor vehicle, or any other form of~~  
2239 ~~vehicle.~~

2240 4.11. Candy and any similar products ~~product~~ regarded as  
2241 candy or confection, ~~based on its normal use, as indicated on~~  
2242 ~~the label or advertising thereof. The term "candy" means a~~  
2243 preparation of sugar, honey, or other natural or artificial  
2244 sweeteners in combination with chocolate, fruits, nuts, or other  
2245 ingredients or flavorings in the form of bars, drops, or pieces.  
2246 Candy does not include a preparation that contains flour and  
2247 does not require refrigeration.

2248 5. Tobacco.

2249 ~~12. Bakery products sold by bakeries, pastry shops, or like~~  
2250 ~~establishments having eating facilities, except when sold for~~  
2251 ~~consumption off the seller's premises.~~

2252 ~~13. Food products served, prepared, or sold in or by~~  
2253 ~~restaurants, lunch counters, cafeterias, hotels, taverns, or~~  
2254 ~~other like places of business.~~

2255 ~~(d) As used in this subsection, the term:~~

2256 ~~1. "For consumption off the seller's premises" means that~~  
2257 ~~the food or drink is intended by the customer to be consumed at~~  
2258 ~~a place away from the dealer's premises.~~

2259 ~~2. "For consumption on the seller's premises" means that~~  
2260 ~~the food or drink sold may be immediately consumed on the~~  
2261 ~~premises where the dealer conducts his or her business. In~~  
2262 ~~determining whether an item of food is sold for immediate~~

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2263 consumption, the customary consumption practices prevailing at  
2264 the selling facility shall be considered.

2265 3. "Premises" shall be construed broadly, and means, but is  
2266 not limited to, the lobby, aisle, or auditorium of a theater;  
2267 the seating, aisle, or parking area of an arena, rink, or  
2268 stadium; or the parking area of a drive-in or outdoor theater.  
2269 The premises of a caterer with respect to catered meals or  
2270 beverages shall be the place where such meals or beverages are  
2271 served.

2272 4. "Hot prepared food products" means those products,  
2273 items, or components which have been prepared for sale in a  
2274 heated condition and which are sold at any temperature that is  
2275 higher than the air temperature of the room or place where they  
2276 are sold. "Hot prepared food products," for the purposes of this  
2277 subsection, includes a combination of hot and cold food items or  
2278 components where a single price has been established for the  
2279 combination and the food products are sold in such combination,  
2280 such as a hot meal, a hot specialty dish or serving, or a hot  
2281 sandwich or hot pizza, including cold components or side items.

2282 (d)(e)1. Food or food ingredients or drinks not exempt  
2283 under paragraphs (a), (b), and (c), ~~and (d)~~ are exempt if  
2284 ~~notwithstanding those paragraphs,~~ when purchased with food  
2285 coupons or Special Supplemental Food Program for Women, Infants,  
2286 and Children vouchers issued under ~~authority of~~ federal law.

2287 1.2. This paragraph is effective only while federal law  
2288 prohibits a state's participation in the federal food coupon  
2289 program or Special Supplemental Food Program for Women, Infants,  
2290 and Children if there is an official determination that state or  
2291 local sales taxes are collected within that state on purchases

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2292 of food or food ingredients or drinks with such coupons.

2293 ~~2.3.~~ This paragraph does ~~shall~~ not apply to any food or  
2294 food ingredients or drinks on which federal law allows ~~shall~~  
2295 ~~permit~~ sales taxes without penalty, such as termination of the  
2296 state's participation.

2297 (e) Dietary supplements that are sold as prepared food are  
2298 not exempt.

2299 (2) EXEMPTIONS; MEDICAL.—

2300 (a) The following are ~~There shall be~~ exempt from the tax  
2301 imposed by this chapter:

2302 1. Drugs.

2303 2. Durable medical equipment, mobility-enhancing equipment,  
2304 or prosthetic devices ~~any medical products and supplies or~~  
2305 ~~medicine~~ dispensed according to an individual prescription. ~~or~~  
2306 ~~prescriptions written by a prescriber authorized by law to~~  
2307 ~~prescribe medicinal drugs;~~

2308 3. Hypodermic needles. ~~hypodermic syringes;~~

2309 4. Chemical compounds and test kits used for the diagnosis  
2310 or treatment of human disease, illness, or injury and intended  
2311 for one-time use. ~~;~~

2312 5. Over-the-counter drugs, excluding grooming and hygiene  
2313 products.

2314 6. Adhesive bandages, gauze, bandages, and adhesive tape.

2315 7. Funerals. However, tangible personal property used by  
2316 funeral directors in the conduct of their business is taxable.  
2317 ~~and common household remedies recommended and generally sold for~~  
2318 ~~internal or external use in the cure, mitigation, treatment, or~~  
2319 ~~prevention of illness or disease in human beings, but not~~  
2320 ~~including cosmetics or toilet articles, notwithstanding the~~

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2321 ~~presence of medicinal ingredients therein, according to a list~~  
 2322 ~~prescribed and approved by the Department of Business and~~  
 2323 ~~Professional Regulation, which list shall be certified to the~~  
 2324 ~~Department of Revenue from time to time and included in the~~  
 2325 ~~rules promulgated by the Department of Revenue. There shall also~~  
 2326 ~~be exempt from the tax imposed by this chapter artificial eyes~~  
 2327 ~~and limbs; orthopedic shoes; prescription eyeglasses and items~~  
 2328 ~~incidental thereto or which become a part thereof; dentures;~~  
 2329 ~~hearing aids; crutches; prosthetic and orthopedic appliances;~~  
 2330 ~~and funerals. In addition, any~~

2331 8. Items intended for one-time use which transfer essential  
 2332 optical characteristics to contact lenses. shall be exempt from  
 2333 the tax imposed by this chapter; However, this exemption applies  
 2334 shall apply only after \$100,000 of the tax imposed by this  
 2335 chapter on such items has been paid in a any calendar year by a  
 2336 taxpayer who claims the exemption in such year. Funeral  
 2337 directors shall pay tax on all tangible personal property used  
 2338 by them in their business.

2339 (b) As used in ~~For the purposes of this subsection, the~~  
 2340 term:

2341 1. "Drug" means a compound, substance, or preparation, and  
 2342 a component of a compound, substance, or preparation, other than  
 2343 food and food ingredients, dietary supplements, and alcoholic  
 2344 beverages, which is:

2345 a. Recognized in the official United States Pharmacopeia-  
 2346 National Formulary or the Homeopathic Pharmacopoeia of the  
 2347 United States;

2348 b. Intended for use in the diagnosis, cure, mitigation,  
 2349 treatment, or prevention of disease; or

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2350 c. Intended to affect the structure or a function of the  
2351 body.

2352 2. "Durable medical equipment" means equipment, including  
2353 repair and replacement parts to such equipment, but excluding  
2354 mobility-enhancing equipment, which can withstand repeated use,  
2355 is primarily and customarily used to serve a medical purpose,  
2356 generally is not useful to a person in the absence of illness or  
2357 injury, and is not worn on or in the body.

2358 3. "Mobility-enhancing equipment" means equipment,  
2359 including repair and replacement parts to such equipment, but  
2360 excluding durable medical equipment, which:

2361 a. Is primarily and customarily used to provide or increase  
2362 the ability to move from one place to another and which is  
2363 appropriate for use in a home or motor vehicle.

2364 b. Is not generally used by persons with normal mobility.

2365 c. Does not include a motor vehicle or equipment on a motor  
2366 vehicle normally provided by a motor vehicle manufacturer.

2367 4. "Prosthetic device" means a replacement, corrective, or  
2368 supportive device, including repair or replacement parts to such  
2369 equipment, which is worn on or in the body to:

2370 a. Artificially replace a missing portion of the body;

2371 b. Prevent or correct physical deformity or malfunction; or

2372 c. Support a weak or deformed portion of the body.

2373 5. "Grooming and hygiene products" mean soaps and cleaning  
2374 solutions, shampoo, toothpaste, mouthwash, antiperspirants, and  
2375 suntan lotions and sunscreens, regardless of whether the items  
2376 meet the definition of an over-the-counter drug.

2377 6. "Over-the-counter drug" means a drug whose packaging  
2378 contains a label that identifies the product as a drug as

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2379 required by 21 C.F.R. s. 201.66. The over-the-counter drug label  
2380 includes a drug-facts panel or a statement of the active  
2381 ingredients, with a list of those ingredients contained in the  
2382 compound, substance, or preparation. ~~“Prosthetic and orthopedic~~  
2383 ~~appliances” means any apparatus, instrument, device, or~~  
2384 ~~equipment used to replace or substitute for any missing part of~~  
2385 ~~the body, to alleviate the malfunction of any part of the body,~~  
2386 ~~or to assist any disabled person in leading a normal life by~~  
2387 ~~facilitating such person’s mobility. Such apparatus, instrument,~~  
2388 ~~device, or equipment shall be exempted according to an~~  
2389 ~~individual prescription or prescriptions written by a physician~~  
2390 ~~licensed under chapter 458, chapter 459, chapter 460, chapter~~  
2391 ~~461, or chapter 466, or according to a list prescribed and~~  
2392 ~~approved by the Department of Health, which list shall be~~  
2393 ~~certified to the Department of Revenue from time to time and~~  
2394 ~~included in the rules promulgated by the Department of Revenue.~~

2395 ~~2. “Cosmetics” means articles intended to be rubbed,~~  
2396 ~~poured, sprinkled, or sprayed on, introduced into, or otherwise~~  
2397 ~~applied to the human body for cleansing, beautifying, promoting~~  
2398 ~~attractiveness, or altering the appearance and also means~~  
2399 ~~articles intended for use as a compound of any such articles,~~  
2400 ~~including, but not limited to, cold creams, suntan lotions,~~  
2401 ~~makeup, and body lotions.~~

2402 ~~3. “Toilet articles” means any article advertised or held~~  
2403 ~~out for sale for grooming purposes and those articles that are~~  
2404 ~~customarily used for grooming purposes, regardless of the name~~  
2405 ~~by which they may be known, including, but not limited to, soap,~~  
2406 ~~toothpaste, hair spray, shaving products, colognes, perfumes,~~  
2407 ~~shampoo, deodorant, and mouthwash.~~

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2408        7.4- "Prescription" means an order, formula, or recipe  
2409        issued by oral, written, electronic, or other means of  
2410        transmission by a practitioner licensed under chapter 458,  
2411        chapter 459, chapter 460, chapter 461, or chapter 466. The term  
2412        also includes an orally transmitted order by the lawfully  
2413        designated agent of such practitioner, and an order written or  
2414        transmitted by a practitioner licensed to practice in a  
2415        jurisdiction other than this state, but only if the pharmacist  
2416        called upon to dispense the order determines, in the exercise of  
2417        his or her professional judgment, that the order is valid and  
2418        necessary for the treatment of a chronic or recurrent illness  
2419        ~~includes any order for drugs or medicinal supplies written or~~  
2420        ~~transmitted by any means of communication by a duly licensed~~  
2421        ~~practitioner authorized by the laws of the state to prescribe~~  
2422        ~~such drugs or medicinal supplies and intended to be dispensed by~~  
2423        ~~a pharmacist. The term also includes an orally transmitted order~~  
2424        ~~by the lawfully designated agent of such practitioner. The term~~  
2425        ~~also includes an order written or transmitted by a practitioner~~  
2426        ~~licensed to practice in a jurisdiction other than this state,~~  
2427        ~~but only if the pharmacist called upon to dispense such order~~  
2428        ~~determines, in the exercise of his or her professional judgment,~~  
2429        ~~that the order is valid and necessary for the treatment of a~~  
2430        ~~chronic or recurrent illness. The term also includes a~~  
2431        ~~pharmacist's order for a product selected from the formulary~~  
2432        ~~created pursuant to s. 465.186. A prescription may be retained~~  
2433        ~~in written form, or the pharmacist may cause it to be recorded~~  
2434        ~~in a data processing system, provided that such order can be~~  
2435        ~~produced in printed form upon lawful request.~~

2436        (c) Chlorine is ~~shall~~ not be exempt from the tax imposed by

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2437 this chapter when used for the treatment of water in swimming  
2438 pools.

2439 ~~(d) Lithotripters are exempt.~~

2440 ~~(e) Human organs are exempt from the tax imposed by this~~  
2441 ~~chapter.~~

2442 ~~(f) Sales of drugs to or by physicians, dentists,~~  
2443 ~~veterinarians, and hospitals in connection with medical~~  
2444 ~~treatment are exempt.~~

2445 ~~(g) Medical products and supplies used in the cure,~~  
2446 ~~mitigation, alleviation, prevention, or treatment of injury,~~  
2447 ~~disease, or incapacity which are temporarily or permanently~~  
2448 ~~incorporated into a patient or client by a practitioner of the~~  
2449 ~~healing arts licensed in the state are exempt.~~

2450 ~~(h) The purchase by a veterinarian of commonly recognized~~  
2451 ~~substances possessing curative or remedial properties which are~~  
2452 ~~ordered and dispensed as treatment for a diagnosed health~~  
2453 ~~disorder by or on the prescription of a duly licensed~~  
2454 ~~veterinarian, and which are applied to or consumed by animals~~  
2455 ~~for alleviation of pain or the cure or prevention of sickness,~~  
2456 ~~disease, or suffering are exempt. Also exempt are the purchase~~  
2457 ~~by a veterinarian of antiseptics, absorbent cotton, gauze for~~  
2458 ~~bandages, lotions, vitamins, and worm remedies.~~

2459 ~~(e)~~ (i) Sales of therapeutic veterinary diets specifically  
2460 formulated to aid in the management of illness and disease of a  
2461 diagnosed health disorder in an animal and which are only  
2462 available from a licensed veterinarian are exempt from the tax  
2463 imposed under this chapter.

2464 ~~(j) X-ray opaques, also known as opaque drugs and~~  
2465 ~~radiopaque, such as the various opaque dyes and barium sulphate,~~

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2466 ~~when used in connection with medical X rays for treatment of~~  
 2467 ~~bodies of humans and animals, are exempt.~~

2468 (f)~~(k)~~ Parts, special attachments, special lettering, and  
 2469 other like items that are added to or attached to tangible  
 2470 personal property so that a handicapped person can use them are  
 2471 exempt from the tax imposed by this chapter if ~~when~~ such items  
 2472 are purchased by a person pursuant to an individual  
 2473 prescription.

2474 (g)~~(l)~~ This subsection shall be strictly construed and  
 2475 enforced.

2476 (17) EXEMPTIONS; CERTAIN GOVERNMENT CONTRACTORS.—

2477 (b) As used in this subsection, the term "overhead  
 2478 materials" means all tangible personal property, other than  
 2479 qualifying property as defined in s. 212.02(32) ~~s. 212.02(14)(a)~~  
 2480 and electricity, which is used or consumed in the performance of  
 2481 a qualifying contract, title to which property vests in or  
 2482 passes to the government under the contract.

2483 (c) As used in this subsection and in s. 212.02(32) ~~s.~~  
 2484 ~~212.02(14)(a)~~, the term "qualifying contract" means a contract  
 2485 with the United States Department of Defense or the National  
 2486 Aeronautics and Space Administration, or a subcontract  
 2487 thereunder, but does not include a contract or subcontract for  
 2488 the repair, alteration, improvement, or construction of real  
 2489 property, unless ~~except to the extent that~~ purchases made under  
 2490 such a contract would otherwise be exempt from the tax imposed  
 2491 by this chapter.

2492 Section 12. Section 212.094, Florida Statutes, is created  
 2493 to read:

2494 212.094 Purchaser request for refund or credit from

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2495 dealer.-

2496 (1) If a purchaser seeks from a dealer a refund of or  
 2497 credit against a tax collected under this chapter by that  
 2498 dealer, the purchaser shall submit a written request for the  
 2499 refund or credit to the dealer in accordance with this section.  
 2500 The request must contain all information necessary for the  
 2501 dealer to determine the validity of the purchaser's request.

2502 (2) The purchaser may not take other action against the  
 2503 dealer with respect to the requested refund or credit until the  
 2504 dealer has had 60 days to respond after receiving a completed  
 2505 request.

2506 (3) This section does not affect a person's standing to  
 2507 claim a refund.

2508 (4) This section does not apply to refunds resulting from  
 2509 merchandise returned by a customer to a dealer.

2510 Section 13. Section 212.12, Florida Statutes, is amended to  
 2511 read:

2512 212.12 Dealer's credit for collecting tax; penalties for  
 2513 noncompliance; powers of department to deal of Revenue in  
 2514 dealing with delinquents; brackets applicable to taxable  
 2515 transactions; records required.-

2516 (1) (a) ~~1.~~ Notwithstanding any other law and for the purpose  
 2517 of compensating persons granting licenses for and the lessors of  
 2518 real and personal property taxed under this chapter hereunder,  
 2519 ~~for the purpose of~~ compensating dealers in tangible personal  
 2520 property, ~~for the purpose of~~ compensating dealers providing  
 2521 communication services and taxable services, ~~for the purpose of~~  
 2522 compensating owners of places where admissions are collected,  
 2523 and ~~for the purpose of~~ compensating remitters of ~~any~~ taxes or

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2524 fees reported on the same documents used ~~utilized~~ for the sales  
2525 and use tax, as compensation for the keeping of prescribed  
2526 records, filing timely tax returns, and the proper accounting  
2527 and remitting of taxes by them, such seller, person, lessor,  
2528 dealer, owner, and remitter ~~(except dealers who make mail order~~  
2529 ~~sales)~~ who files the return required pursuant to s. 212.11 only  
2530 by electronic means and who pays the amount due on such return  
2531 only by electronic means shall be allowed 2.5 percent of the  
2532 amount of the tax due, accounted for, and remitted to the  
2533 department in the form of a deduction. However, if the amount of  
2534 the tax due and remitted to the department by electronic means  
2535 for the reporting period exceeds \$1,200, an allowance is not  
2536 allowed for ~~all~~ amounts in excess of \$1,200. For purposes of  
2537 this paragraph ~~subparagraph~~, the term "electronic means" has the  
2538 same meaning as provided in s. 213.755(2)(c).

2539 ~~2. The executive director of the department is authorized~~  
2540 ~~to negotiate a collection allowance, pursuant to rules~~  
2541 ~~promulgated by the department, with a dealer who makes mail~~  
2542 ~~order sales. The rules of the department shall provide~~  
2543 ~~guidelines for establishing the collection allowance based upon~~  
2544 ~~the dealer's estimated costs of collecting the tax, the volume~~  
2545 ~~and value of the dealer's mail order sales to purchasers in this~~  
2546 ~~state, and the administrative and legal costs and likelihood of~~  
2547 ~~achieving collection of the tax absent the cooperation of the~~  
2548 ~~dealer. However, in no event shall the collection allowance~~  
2549 ~~negotiated by the executive director exceed 10 percent of the~~  
2550 ~~tax remitted for a reporting period.~~

2551 (b) The department ~~of Revenue~~ may deny the collection  
2552 allowance if a taxpayer files an incomplete return or if the

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2553 required tax return or tax is delinquent at the time of payment.

2554 1. For purposes of this chapter, an "incomplete return" is~~7~~  
2555 ~~for purposes of this chapter,~~ a return that ~~which~~ is lacking  
2556 such uniformity, completeness, and arrangement that the physical  
2557 handling, verification, review of the return, or determination  
2558 of other taxes and fees reported on the return may not be  
2559 readily accomplished.

2560 2. The department shall adopt rules requiring such  
2561 information as it may deem necessary to ensure that the tax  
2562 levied ~~hereunder~~ is properly collected, reviewed, compiled,  
2563 reported, and enforced, ~~including, but not limited to:~~ the  
2564 amount of gross sales; the amount of taxable sales; the amount  
2565 of tax collected or due; the amount of lawful refunds,  
2566 deductions, or credits claimed; the amount claimed as the  
2567 dealer's collection allowance; the amount of penalty and  
2568 interest; the amount due with the return; and such other  
2569 information as the department ~~of Revenue~~ may specify. The  
2570 department shall require that transient rentals and agricultural  
2571 equipment transactions be separately shown. Sales made through  
2572 vending machines as defined in s. 212.0515 must be separately  
2573 shown on the return. Sales made through coin-operated amusement  
2574 machines ~~as defined by s. 212.02~~ and the number of machines  
2575 operated must be separately shown on the return or on a form  
2576 prescribed by the department. If a separate form is required,  
2577 the same penalties for late filing, incomplete filing, or  
2578 failure to file as provided for the sales tax return ~~shall~~ apply  
2579 to the form.

2580 (c) The collection allowance and other credits or  
2581 deductions provided in this chapter shall be applied

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2582 proportionally to the ~~any~~ taxes or fees reported on the same  
2583 documents used for the sales and use tax.

2584 (d)~~1~~. A dealer entitled to the collection allowance  
2585 provided in this section may elect to forego the collection  
2586 allowance and direct that the amount be transferred into the  
2587 Educational Enhancement Trust Fund. Such an election must be  
2588 made with the timely filing of a return and may not be rescinded  
2589 ~~once made~~. If a dealer who makes such an election files a  
2590 delinquent return, underpays the tax, or files an incomplete  
2591 return, the amount transferred into the Educational Enhancement  
2592 Trust Fund shall be the amount of the collection allowance  
2593 remaining after resolution of liability for all of the tax,  
2594 interest, and penalty due on that return or underpayment of tax.  
2595 The Department of Education shall distribute the remaining  
2596 amount from the trust fund to the school districts that have  
2597 adopted resolutions stating that those funds will be used to  
2598 ensure that up-to-date technology is purchased for the  
2599 classrooms in the district and that teachers are trained in the  
2600 use of that technology. Revenues collected in districts that do  
2601 not adopt such a resolution shall be equally distributed to  
2602 districts that have adopted such resolutions.

2603 1.2~~1~~. This paragraph applies to all taxes, surtaxes, and ~~any~~  
2604 local option taxes administered under this chapter and remitted  
2605 directly to the department. This paragraph does not apply to a  
2606 locally imposed and self-administered convention development  
2607 tax, tourist development tax, or tourist impact tax administered  
2608 under this chapter.

2609 2.3~~2~~. Revenues from the dealer-collection allowances shall  
2610 be transferred quarterly from the General Revenue Fund to the

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2611 Educational Enhancement Trust Fund. The department ~~of Revenue~~  
2612 shall provide to the Department of Education quarterly  
2613 information about such revenues by county to which the  
2614 collection allowance was attributed.

2615

2616 Notwithstanding any provision of chapter 120 to the contrary,  
2617 the department ~~of Revenue~~ may adopt rules to carry out the  
2618 amendment made by chapter 2006-52, Laws of Florida, to this  
2619 section.

2620 (e) Notwithstanding paragraphs (b) and (c), a model 1  
2621 seller, as defined in s. 213.256, under the Streamlined Sales  
2622 and Use Tax Agreement is not entitled to the collection  
2623 allowance described in paragraphs (a) and (b).

2624 (f) In addition to a collection allowance that may be  
2625 provided under this subsection, the department may provide the  
2626 monetary allowances that must be provided by the state to  
2627 certified service providers and voluntary sellers pursuant to  
2628 Article VI of the Streamlined Sales and Use Tax Agreement, as  
2629 amended.

2630 1. Such monetary allowances must be in the form of  
2631 collection allowances that certified service providers or  
2632 voluntary sellers are permitted to retain from the tax revenues  
2633 collected on remote sales to be remitted to the state pursuant  
2634 to this chapter.

2635 2. As used in this paragraph, the term:

2636 a. "Remote sales" means revenues generated for this state  
2637 by a voluntary seller for which the seller is not required to  
2638 register to collect the tax imposed by this chapter.

2639 b. "Voluntary seller" means a seller that is not required

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2640 to register in this state to collect a tax.

2641 (2) (a) If a ~~When any~~ person required ~~hereunder~~ to make a  
2642 ~~any~~ return or to pay a ~~any~~ tax or fee imposed by this chapter  
2643 ~~either~~ fails to timely file such return or fails to pay the tax  
2644 or fee shown due on the return within the time required  
2645 ~~hereunder~~, in addition to all other penalties provided in this  
2646 section and under state law with ~~herein and by the laws of this~~  
2647 ~~state in~~ respect to such taxes or fees, a specific penalty shall  
2648 be added to the tax or fee in the amount of 10 percent of ~~either~~  
2649 the tax or fee shown on the return that is not timely filed or  
2650 the ~~any~~ tax or fee not paid timely. Except as provided in s.  
2651 213.21(10), the penalty may not be less than \$50 for failure to  
2652 timely file a tax return required by s. 212.11(1) or timely pay  
2653 the tax or fee shown due on the return ~~except as provided in s.~~  
2654 ~~213.21(10)~~. If a person fails to timely file a return required  
2655 by s. 212.11(1) and to timely pay the tax or fee shown due on  
2656 the return, only one penalty of 10 percent, which may not be  
2657 less than \$50, shall be imposed.

2658 (b) If a ~~When any~~ person required under this section to  
2659 make a return or to pay a tax or fee imposed by this chapter  
2660 fails to disclose the tax or fee on the return within the time  
2661 required, excluding a noncompliant filing event generated by  
2662 situations covered under ~~in~~ paragraph (a), in addition to all  
2663 other penalties provided in this section and under state law  
2664 with ~~by the laws of this state in~~ respect to such taxes or fees,  
2665 a specific penalty shall be added to the additional tax or fee  
2666 owed in the amount of 10 percent of ~~any~~ such unpaid tax or fee  
2667 not paid timely if the failure is for not more than 30 days,  
2668 with an additional 10 percent of ~~any~~ such unpaid tax or fee for

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2669 each additional 30 days, or fraction thereof, while the failure  
2670 continues, not to exceed a total penalty of 50 percent, in the  
2671 aggregate, of the ~~any~~ unpaid tax or fee.

2672 (c) A ~~Any~~ person who knowingly and with a willful intent to  
2673 evade a ~~any~~ tax imposed under this chapter fails to file six  
2674 consecutive returns as required by law commits a felony of the  
2675 third degree, punishable as provided in s. 775.082 or s.  
2676 775.083.

2677 (d) A person who makes a false or fraudulent return and who  
2678 has a willful intent to evade payment of any tax or fee imposed  
2679 under this chapter is liable for a specific penalty of 100  
2680 percent of any unreported tax or fee. This penalty is in  
2681 addition to any other penalty provided by law. A person who  
2682 makes a false or fraudulent return with a willful intent to  
2683 evade payment of taxes or fees totaling:

2684 1. Less than \$300:

2685 a. For a first offense, commits a misdemeanor of the second  
2686 degree, punishable as provided in s. 775.082 or s. 775.083.

2687 b. For a second offense, commits a misdemeanor of the first  
2688 degree, punishable as provided in s. 775.082 or s. 775.083.

2689 c. For a third or subsequent offense, commits a felony of  
2690 the third degree, punishable as provided in s. 775.082, s.  
2691 775.083, or s. 775.084.

2692 2. An amount equal to \$300 or more, but less than \$20,000,  
2693 commits a felony of the third degree, punishable as provided in  
2694 s. 775.082, s. 775.083, or s. 775.084.

2695 3. An amount equal to \$20,000 or more, but less than  
2696 \$100,000, commits a felony of the second degree, punishable as  
2697 provided in s. 775.082, s. 775.083, or s. 775.084.

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2698 4. An amount equal to \$100,000 or more, commits a felony of  
2699 the first degree, punishable as provided in s. 775.082, s.  
2700 775.083, or s. 775.084.

2701 (e) In addition to other penalties provided by law, a  
2702 person who willfully attempts in any manner to evade a ~~any~~ tax,  
2703 surcharge, or fee imposed under this chapter or the payment  
2704 thereof is, ~~in addition to any other penalties provided by law,~~  
2705 liable for a specific penalty in the amount of 100 percent of  
2706 the tax, surcharge, or fee, and commits a felony of the third  
2707 degree, punishable as provided in s. 775.082, s. 775.083, or s.  
2708 775.084.

2709 (f) If a ~~When any~~ person, firm, or corporation fails to  
2710 timely remit the proper estimated payment required under s.  
2711 212.11, a specific penalty shall be added in an amount equal to  
2712 10 percent of any unpaid estimated tax. ~~Beginning with January~~  
2713 ~~1, 1985, returns,~~ The department, upon a showing of reasonable  
2714 cause, may ~~is authorized to~~ waive or compromise penalties  
2715 imposed by this paragraph. However, other penalties and interest  
2716 are ~~shall be~~ due and payable if the return on which the  
2717 estimated payment was due is ~~was~~ not timely or properly filed.

2718 (g) A dealer who files a consolidated return pursuant to s.  
2719 212.11(1)(e) is subject to the penalty established in paragraph  
2720 (e) unless the dealer has paid the required estimated tax for  
2721 his or her consolidated return as a whole without regard to each  
2722 location. If the dealer fails to pay the required estimated tax  
2723 for his or her consolidated return as a whole, each filing  
2724 location stands ~~shall stand~~ on its own with respect to  
2725 calculating penalties pursuant to paragraph (f).

2726 (3) If a ~~When any~~ dealer, or other person charged herein,

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2727 fails to remit the tax, or a ~~any~~ portion thereof, on or before  
2728 the day ~~when~~ such tax is required by law to be paid, ~~there shall~~  
2729 ~~be added to the amount due~~ interest at the rate of 1 percent per  
2730 month of the amount due from the date due until paid shall be  
2731 added to the amount due. Interest on the delinquent tax shall be  
2732 calculated beginning on the 21st day of the month following the  
2733 month for which the tax is due, except as otherwise provided in  
2734 this chapter.

2735 (4) All penalties and interest imposed by this chapter are  
2736 ~~shall be~~ payable to and collectible by the department in the  
2737 same manner as if they were a part of the tax imposed. The  
2738 department may settle or compromise ~~any~~ such interest or  
2739 penalties pursuant to s. 213.21.

2740 (5) (a) The department may ~~is authorized to~~ audit or inspect  
2741 the records and accounts of dealers ~~defined herein, including~~  
2742 ~~audits or inspections of dealers who make mail order sales to~~  
2743 ~~the extent permitted by another state, and to~~ correct by credit  
2744 an ~~any~~ overpayment of tax, and, in the event of a deficiency, an  
2745 assessment shall be made and collected. An ~~No~~ administrative  
2746 finding of fact is not necessary before ~~prior to~~ the assessment  
2747 of a ~~any~~ tax deficiency.

2748 (b) If a ~~In the event any~~ dealer or other person charged  
2749 herein fails or refuses to make his or her records available for  
2750 inspection so that an ~~no~~ audit or examination ~~has been made~~ of  
2751 the books and records of such dealer or person is not made,  
2752 fails or refuses to register as a dealer, fails to make a report  
2753 and pay the tax as provided by this chapter, or makes a grossly  
2754 incorrect report or ~~makes~~ a report that is false or fraudulent,  
2755 ~~then, in such event, it shall be the duty of~~ the department

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2756 shall ~~to~~ make an assessment from an estimate based upon the best  
2757 information ~~then~~ available to it for the taxable period of  
2758 retail sales of such dealer, the gross proceeds from rentals,  
2759 the total admissions received, amounts received from leases of  
2760 tangible personal property by such dealer, or of the cost price  
2761 of all articles of tangible personal property imported by the  
2762 dealer for use or consumption or distribution or storage to be  
2763 used or consumed in this state, or of the sales or cost price of  
2764 all services the sale or use of which is taxable under this  
2765 chapter, together with interest, plus penalty, if such have  
2766 accrued, ~~as the case may be. Then~~ The department shall proceed  
2767 to collect such taxes, interest, and penalty on the basis of  
2768 such assessment which shall be considered prima facie correct,  
2769 and the burden to show the contrary shall rest upon the dealer,  
2770 seller, owner, or lessor, ~~as the case may be.~~

2771 (6) (a) The department may ~~is given the power to~~ prescribe  
2772 the records to be kept by all persons subject to taxes imposed  
2773 by this chapter. ~~A~~ It shall be the duty of every person required  
2774 to make a report and pay a ~~any~~ tax under this chapter, a ~~every~~  
2775 person receiving rentals or license fees, and an owner ~~owners~~ of  
2776 a place ~~places~~ of admission shall, ~~to~~ keep and preserve suitable  
2777 records of the sales, leases, rentals, license fees, admissions,  
2778 or purchases that are, ~~as the case may be,~~ taxable under this  
2779 chapter; such other books of account as may be necessary to  
2780 determine the amount of the tax due hereunder; and other  
2781 information as may be required by the department. Each ~~It shall~~  
2782 ~~be the duty of every~~ such person shall also ~~so charged with such~~  
2783 ~~duty, moreover,~~ ~~to~~ keep and preserve as long as required by s.  
2784 213.35 all invoices and other records of goods, wares, and

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2785 merchandise; records of admissions, leases, license fees, and  
2786 rentals; and records of all other subjects of taxation under  
2787 this chapter. All such books, invoices, and other records must  
2788 ~~shall~~ be open to examination at all reasonable hours to the  
2789 department or any of its ~~duly~~ authorized agents.

2790 (b) For the purpose of this subsection, if a dealer does  
2791 not have adequate records of his or her retail sales or  
2792 purchases, the department may, upon the basis of a test or  
2793 sampling of the dealer's available records or other information  
2794 relating to the sales or purchases made by such dealer for a  
2795 representative period, determine the proportion that taxable  
2796 retail sales bear to total retail sales or the proportion that  
2797 taxable purchases bear to total purchases. This subsection does  
2798 not affect the duty of the dealer to collect, or the liability  
2799 of a ~~any~~ consumer to pay, any tax imposed by or pursuant to this  
2800 chapter.

2801 (c)1. If the records of a dealer are adequate but  
2802 voluminous in nature and substance, the department may sample  
2803 such records and project the audit findings ~~derived therefrom~~  
2804 over the entire audit period to determine the proportion that  
2805 taxable retail sales bear to total retail sales or the  
2806 proportion that taxable purchases bear to total purchases. ~~In~~  
2807 ~~order~~ To conduct such a sample, the department must first make a  
2808 good faith effort to reach an agreement with the dealer, ~~which~~  
2809 ~~agreement~~ provides for the means and methods to be used in the  
2810 sampling process. If ~~In the event that~~ no agreement is reached,  
2811 the dealer is entitled to a review by the executive director. In  
2812 the case of fixed assets, a dealer may agree in writing with the  
2813 department for adequate but voluminous records to be

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2814 statistically sampled. Such an agreement shall provide ~~for~~ the  
2815 methodology to be used in the statistical sampling process. The  
2816 audit findings ~~derived therefrom~~ shall be projected over the  
2817 period represented by the sample in order to determine the  
2818 proportion that taxable purchases bear to total purchases. Once  
2819 an agreement has been signed, it is final and conclusive with  
2820 respect to the method of sampling fixed assets, ~~and~~ the  
2821 department may not conduct a detailed audit of fixed assets, and  
2822 the taxpayer may not request a detailed audit after the  
2823 agreement is reached.

2824 2. For the purposes of sampling pursuant to subparagraph  
2825 1., the department shall project any deficiencies and  
2826 overpayments ~~derived therefrom~~ over the entire audit period. In  
2827 determining the dealer's compliance, the department shall reduce  
2828 a any tax deficiency ~~as~~ derived from the sample by the amount of  
2829 the any overpayment derived from the sample. If ~~In the event~~ the  
2830 department determines from the sample results that the dealer  
2831 has a net tax overpayment, the department shall provide the  
2832 findings ~~of this overpayment~~ to the Chief Financial Officer for  
2833 repayment of funds paid into the State Treasury through error  
2834 pursuant to s. 215.26.

2835 3.a. A taxpayer is entitled, both in connection with an  
2836 audit and in connection with an application for refund filed  
2837 independently of an any audit, to establish the amount of a any  
2838 refund or deficiency through statistical sampling if ~~when~~ the  
2839 taxpayer's records are adequate but voluminous. In the case of  
2840 fixed assets, a dealer may agree in writing with the department  
2841 for adequate but voluminous records to be statistically sampled.  
2842 Such ~~an~~ agreement must ~~shall~~ provide ~~for~~ the methodology to be

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2843 used in the statistical sampling process. The audit findings  
2844 ~~derived therefrom~~ shall be projected over the period represented  
2845 by the sample in order to determine the proportion that taxable  
2846 purchases bear to total purchases. Once an agreement has been  
2847 signed, it is final and conclusive with respect to the method of  
2848 sampling fixed assets, ~~and~~ the department may not conduct a  
2849 detailed audit of fixed assets, and the taxpayer may not request  
2850 a detailed audit after the agreement is reached.

2851 b. Alternatively, a taxpayer is entitled to establish a ~~any~~  
2852 refund or deficiency through any other sampling method agreed  
2853 upon by the taxpayer and the department if ~~when~~ the taxpayer's  
2854 records, other than those regarding fixed assets, are adequate  
2855 but voluminous. Whether done through statistical sampling or any  
2856 other sampling method agreed upon by the taxpayer and the  
2857 department, the completed sample must reflect both overpayments  
2858 and underpayments of taxes due. The sample shall be conducted  
2859 through:

2860 (I) A taxpayer request to perform the sampling through the  
2861 certified audit program pursuant to s. 213.285;

2862 (II) Attestation by a certified public accountant as to the  
2863 adequacy of the sampling method used ~~utilized~~ and the results  
2864 reached using such sampling method; or

2865 (III) A sampling method that has been submitted by the  
2866 taxpayer and approved by the department before a refund claim is  
2867 submitted. This sub-sub-subparagraph does not prohibit a  
2868 taxpayer from filing a refund claim prior to approval by the  
2869 department of the sampling method; however, a refund claim  
2870 submitted before the sampling method has been approved by the  
2871 department cannot be a complete refund application pursuant to

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2872 s. 213.255 until the sampling method has been approved by the  
2873 department.

2874 c. The department shall prescribe by rule the procedures to  
2875 be followed under each method of sampling. Such procedures shall  
2876 follow generally accepted auditing procedures for sampling. The  
2877 rule must ~~shall~~ also set forth other criteria regarding the use  
2878 of sampling, including, but not limited to, training  
2879 requirements that must be met before a sampling method may be  
2880 used ~~utilized~~ and the steps necessary for the department and the  
2881 taxpayer to reach agreement on a sampling method submitted by  
2882 the taxpayer for approval by the department.

2883 (7) If ~~In the event~~ the dealer has imported tangible  
2884 personal property and he or she fails to produce an invoice  
2885 showing the cost price of the articles that, ~~as defined in this~~  
2886 ~~chapter, which~~ are subject to tax, or the invoice does not  
2887 reflect the true or actual cost price ~~as defined herein, then~~  
2888 the department shall ascertain, in any manner feasible, the true  
2889 cost price, and assess and collect the tax ~~thereon~~ with interest  
2890 plus penalties, if such have accrued on the true cost price as  
2891 assessed by it. The assessment ~~so made~~ shall be considered prima  
2892 facie correct, and the duty is ~~shall be~~ on the dealer to show ~~to~~  
2893 the contrary.

2894 (8) In the case of the lease or rental of tangible personal  
2895 property, ~~or other rentals or license fees as herein defined and~~  
2896 ~~taxed~~, if the consideration given or reported by the lessor,  
2897 person receiving rental or license fee, or dealer does not, in  
2898 the judgment of the department, represent the true or actual  
2899 consideration, ~~then~~ the department may ~~is authorized to~~  
2900 ascertain the same and assess and collect the tax ~~thereon~~ in the

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2901 same manner as provided above ~~provided~~, with respect to imported  
2902 tangible property, together with interest, plus penalties, if  
2903 such have accrued.

2904 (9) Taxes imposed by this chapter upon the privilege of the  
2905 use, consumption, storage for consumption, or sale of tangible  
2906 personal property, admissions, license fees, rentals,  
2907 communication services, and upon the sale or use of services ~~as~~  
2908 ~~herein taxed~~ shall be collected by adding ~~upon the basis of an~~  
2909 ~~addition of the tax imposed by this chapter~~ to the total price  
2910 of such tangible personal property, admissions, license fees,  
2911 rentals, communication or other services, or sale price of such  
2912 article or articles that are purchased, sold, or leased at ~~any~~  
2913 one time by or to a customer or buyer. ~~The dealer, or person~~  
2914 ~~charged~~ shall ~~herein, is required to pay a privilege tax in the~~  
2915 ~~amount of the tax imposed by this chapter~~ on the total of his or  
2916 her gross sales of tangible personal property, admissions,  
2917 license fees, rentals, and communication services or ~~to~~ collect  
2918 the ~~a~~ tax upon the sale or use of services, and such person or  
2919 dealer shall add the tax ~~imposed by this chapter~~ to the price,  
2920 license fee, rental, or admissions, and communication or other  
2921 services and collect the total sum from the purchaser, admittee,  
2922 licensee, lessee, or consumer. In computing the tax due or to be  
2923 collected as the result of a transaction, the seller may elect  
2924 to compute the tax due on a transaction on a per-item basis or  
2925 on an invoice basis. The tax rate shall be the sum of the  
2926 applicable state and local rates, if any, and the tax  
2927 computation shall be carried to the third decimal place. If the  
2928 third decimal place is greater than four, the tax shall be  
2929 rounded to the next whole cent. ~~The department shall make~~

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2930 ~~available in an electronic format or otherwise the tax amounts~~  
2931 ~~and the following brackets applicable to all transactions~~  
2932 ~~taxable at the rate of 6 percent:~~

2933 ~~(a) On single sales of less than 10 cents, no tax shall be~~  
2934 ~~added.~~

2935 ~~(b) On single sales in amounts from 10 cents to 16 cents,~~  
2936 ~~both inclusive, 1 cent shall be added for taxes.~~

2937 ~~(c) On sales in amounts from 17 cents to 33 cents, both~~  
2938 ~~inclusive, 2 cents shall be added for taxes.~~

2939 ~~(d) On sales in amounts from 34 cents to 50 cents, both~~  
2940 ~~inclusive, 3 cents shall be added for taxes.~~

2941 ~~(e) On sales in amounts from 51 cents to 66 cents, both~~  
2942 ~~inclusive, 4 cents shall be added for taxes.~~

2943 ~~(f) On sales in amounts from 67 cents to 83 cents, both~~  
2944 ~~inclusive, 5 cents shall be added for taxes.~~

2945 ~~(g) On sales in amounts from 84 cents to \$1, both~~  
2946 ~~inclusive, 6 cents shall be added for taxes.~~

2947 ~~(h) On sales in amounts of more than \$1, 6 percent shall be~~  
2948 ~~charged upon each dollar of price, plus the appropriate bracket~~  
2949 ~~charge upon any fractional part of a dollar.~~

2950 ~~(10) In counties which have adopted a discretionary sales~~  
2951 ~~surtax at the rate of 1 percent, the department shall make~~  
2952 ~~available in an electronic format or otherwise the tax amounts~~  
2953 ~~and the following brackets applicable to all taxable~~  
2954 ~~transactions that would otherwise have been transactions taxable~~  
2955 ~~at the rate of 6 percent:~~

2956 ~~(a) On single sales of less than 10 cents, no tax shall be~~  
2957 ~~added.~~

2958 ~~(b) On single sales in amounts from 10 cents to 14 cents,~~

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2959 ~~both inclusive, 1 cent shall be added for taxes.~~

2960 ~~(c) On sales in amounts from 15 cents to 28 cents, both~~

2961 ~~inclusive, 2 cents shall be added for taxes.~~

2962 ~~(d) On sales in amounts from 29 cents to 42 cents, both~~

2963 ~~inclusive, 3 cents shall be added for taxes.~~

2964 ~~(e) On sales in amounts from 43 cents to 57 cents, both~~

2965 ~~inclusive, 4 cents shall be added for taxes.~~

2966 ~~(f) On sales in amounts from 58 cents to 71 cents, both~~

2967 ~~inclusive, 5 cents shall be added for taxes.~~

2968 ~~(g) On sales in amounts from 72 cents to 85 cents, both~~

2969 ~~inclusive, 6 cents shall be added for taxes.~~

2970 ~~(h) On sales in amounts from 86 cents to \$1, both~~

2971 ~~inclusive, 7 cents shall be added for taxes.~~

2972 ~~(i) On sales in amounts from \$1 up to, and including, the~~

2973 ~~first \$5,000 in price, 7 percent shall be charged upon each~~

2974 ~~dollar of price, plus the appropriate bracket charge upon any~~

2975 ~~fractional part of a dollar.~~

2976 ~~(j) On sales in amounts of more than \$5,000 in price, 7~~

2977 ~~percent shall be added upon the first \$5,000 in price, and 6~~

2978 ~~percent shall be added upon each dollar of price in excess of~~

2979 ~~the first \$5,000 in price, plus the bracket charges upon any~~

2980 ~~fractional part of a dollar as provided for in subsection (9).~~

2981 ~~(11) The department shall make available in an electronic~~

2982 ~~format or otherwise the tax amounts and brackets applicable to~~

2983 ~~all taxable transactions that occur in counties that have a~~

2984 ~~surtax at a rate other than 1 percent which would otherwise have~~

2985 ~~been transactions taxable at the rate of 6 percent. Likewise,~~

2986 ~~the department shall make available in an electronic format or~~

2987 ~~otherwise the tax amounts and brackets applicable to~~

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2988 ~~transactions taxable at 4.35 percent pursuant to s.~~  
 2989 ~~212.05(1)(c)1.e. and on transactions which would otherwise have~~  
 2990 ~~been so taxable in counties which have adopted a discretionary~~  
 2991 ~~sales surtax.~~

2992 (10) ~~(12)~~ The Legislature intends ~~It is hereby declared to~~  
 2993 ~~be the legislative intent~~ that, whenever in the construction,  
 2994 administration, or enforcement of this chapter there is a ~~may be~~  
 2995 ~~any~~ question respecting the ~~a~~ duplication of the tax, the end  
 2996 consumer, or last retail sale, be the sale intended to be taxed  
 2997 and insofar as is ~~may be~~ practicable there not be a ~~no~~  
 2998 duplication or pyramiding of the tax.

2999 (11) ~~(13)~~ In order to aid the administration and enforcement  
 3000 ~~of the provisions of~~ this chapter with respect to the rentals  
 3001 and license fees, each lessor or person granting the use of a  
 3002 ~~any~~ hotel, apartment house, roominghouse, tourist or trailer  
 3003 camp, real property, or ~~any~~ interest therein, ~~or any~~ portion  
 3004 thereof, inclusive of owners; property managers; lessors;  
 3005 landlords; hotel, apartment house, and roominghouse operators;  
 3006 and all licensed real estate agents in ~~within~~ the state leasing,  
 3007 granting the use of, or renting such property, shall ~~be required~~  
 3008 ~~to~~ keep a record of each ~~and every such~~ lease, license, or  
 3009 rental transaction that ~~which~~ is taxable under this chapter, in  
 3010 such a manner and upon such forms as the department may  
 3011 prescribe, ~~and~~ to report such transaction to the department or  
 3012 its designated agents, and to maintain such records as long as  
 3013 required by s. 213.35, subject to the inspection of the  
 3014 department and its agents. Upon the failure ~~by such owner;~~  
 3015 ~~property manager; lessor; landlord; hotel, apartment house,~~  
 3016 ~~roominghouse, tourist or trailer camp operator; or real estate~~

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3017 ~~agent~~ to keep and maintain such records and to make such reports  
3018 upon the forms and in the manner prescribed, such owner;  
3019 property manager; lessor; landlord; hotel, apartment house,  
3020 roominghouse, or tourist or trailer camp operator; receiver of  
3021 rent or license fees; or real estate agent commits ~~is guilty of~~  
3022 a misdemeanor of the second degree, punishable as provided in s.  
3023 775.082 or s. 775.083, for the first offense and, for  
3024 subsequent offenses, commits ~~they are each guilty of~~ a  
3025 misdemeanor of the first degree, punishable as provided in s.  
3026 775.082 or s. 775.083. If a, ~~however, any~~ subsequent offense  
3027 involves intentional destruction of such records with an intent  
3028 to evade payment of or deprive the state of ~~any~~ tax revenues,  
3029 such subsequent offense is ~~shall be~~ a felony of the third  
3030 degree, punishable as provided in s. 775.082 or s. 775.083.

3031 ~~(14) If it is determined upon audit that a dealer has~~  
3032 ~~collected and remitted taxes by applying the applicable tax rate~~  
3033 ~~to each transaction as described in subsection (9) and rounding~~  
3034 ~~the tax due to the nearest whole cent rather than applying the~~  
3035 ~~appropriate bracket system provided by law or department rule,~~  
3036 ~~the dealer shall not be held liable for additional tax, penalty,~~  
3037 ~~and interest resulting from such failure if:~~

3038 ~~(a) The dealer acted in a good faith belief that rounding~~  
3039 ~~to the nearest whole cent was the proper method of determining~~  
3040 ~~the amount of tax due on each taxable transaction.~~

3041 ~~(b) The dealer timely reported and remitted all taxes~~  
3042 ~~collected on each taxable transaction.~~

3043 ~~(c) The dealer agrees in writing to future compliance with~~  
3044 ~~the laws and rules concerning brackets applicable to the~~  
3045 ~~dealer's transactions.~~

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3046 Section 14. Subsection (3) of section 212.17, Florida  
3047 Statutes, is amended to read:

3048 212.17 Tax credits or refunds.—

3049 (3) Except as provided in subsection (4), a dealer who has  
3050 paid the tax imposed by this chapter on tangible personal  
3051 property or services may take a credit or obtain a refund for  
3052 the any tax paid by the dealer on the unpaid balance due on  
3053 worthless accounts within 12 months after the month in which the  
3054 bad debt has been charged off for federal income tax purposes. A  
3055 dealer who has paid the tax imposed by this chapter on tangible  
3056 personal property or services and who is not required to file  
3057 federal income tax returns may take a credit against or obtain a  
3058 refund for the tax paid on the unpaid balance due on worthless  
3059 accounts within 12 months after the month in which the bad debt  
3060 is written off as uncollectible in the dealer's books and  
3061 records and would be eligible for a bad-debt deduction for  
3062 federal income tax purposes if the dealer were required to file  
3063 a federal income tax return.

3064 (a) A dealer who is taking a credit against or obtaining a  
3065 refund on worthless accounts shall perform the bad-debt-recovery  
3066 calculation in accordance with 26 U.S.C. s. 166.

3067 (b) If the amount of bad debt exceeds the amount of taxable  
3068 sales for the period during which the bad debt is written off,  
3069 notwithstanding s. 215.26(2), a refund claim must be filed  
3070 within 3 years after the due date of the return on which the bad  
3071 debt could first be claimed.

3072 (c) If any accounts so charged off for which a credit or  
3073 refund has been obtained are subsequently, ~~in whole or in part,~~  
3074 paid in whole or in part to the dealer, the amount ~~so~~ paid shall

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3075 be included in the first return filed after such collection and  
3076 the tax paid accordingly.

3077 (d) If filing responsibilities have been assumed by a  
3078 certified service provider, the certified service provider shall  
3079 claim, on behalf of the seller, a bad-debt allowance provided by  
3080 this subsection. The certified service provider shall credit or  
3081 refund to the seller the full amount of a bad-debt allowance or  
3082 refund received.

3083 (e) For the purposes of reporting a payment received on a  
3084 previously claimed bad debt, the payments made on a debt or  
3085 account must first be applied proportionally to the taxable  
3086 price of the property or service and the sales tax on such  
3087 property, and then to interest, service charges, and other  
3088 charges.

3089 (f) If the books and records of the party claiming the bad-  
3090 debt allowance support an allocation of the bad debts among  
3091 states that are members of the Streamlined Sales and Use Tax  
3092 Agreement, the allocation is permitted among those states.

3093 Section 15. Paragraphs (a) and (f) of subsection (3) of  
3094 section 212.18, Florida Statutes, are amended to read:

3095 212.18 Administration of law; registration of dealers;  
3096 rules.-

3097 (3) (a) A person desiring to engage in or conduct business  
3098 in this state as a dealer, or to lease, rent, or let or grant  
3099 licenses in living quarters or sleeping or housekeeping  
3100 accommodations in hotels, apartment houses, roominghouses, or  
3101 tourist or trailer camps that are subject to tax under s.  
3102 212.03, or to lease, rent, or let or grant licenses in real  
3103 property, and a person who sells or receives anything of value

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3104 by way of admissions, must file with the department an  
3105 application for a certificate of registration for each place of  
3106 business. The application must include the names of the persons  
3107 who have interests in such business and their residences, the  
3108 address of the business, and other data reasonably required by  
3109 the department. However, owners and operators of vending  
3110 machines or newspaper rack machines shall ~~are required to~~ obtain  
3111 only one certificate of registration for each county in which  
3112 such machines are located. The department, by rule, may  
3113 authorize a dealer who ~~that~~ uses independent sellers to sell its  
3114 merchandise to remit tax on the retail sales price charged to  
3115 the ultimate consumer in lieu of having the independent seller  
3116 register as a dealer and remit the tax. The department may  
3117 appoint the county tax collector as the department's agent to  
3118 accept applications for registrations. The application, plus a  
3119 registration fee of \$5, must be submitted to the department  
3120 before the person, firm, copartnership, or corporation may  
3121 engage in such business, ~~and it must be accompanied by a~~  
3122 ~~registration fee of \$5. However, a registration fee is not~~  
3123 ~~required to accompany an application to engage in or conduct~~  
3124 ~~business to make mail order sales.~~ The department may waive the  
3125 registration fee for applications submitted through the  
3126 department's Internet registration process or central electronic  
3127 registration system provided by member states of the Streamlined  
3128 Sales and Use Tax Agreement.

3129 (f) As used in this paragraph, the term "exhibitor" means a  
3130 person who enters into an agreement authorizing the display of  
3131 tangible personal property or services at a convention or a  
3132 trade show. The following provisions apply to the registration

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3133 of exhibitors as dealers under this chapter:

3134 1. An exhibitor whose agreement prohibits the sale of  
3135 tangible personal property or services subject to the tax  
3136 imposed in this chapter is not required to register as a dealer.

3137 2. An exhibitor whose agreement provides for the sale at  
3138 wholesale only of tangible personal property or services subject  
3139 to the tax imposed by this chapter must obtain a resale  
3140 certificate from the purchasing dealer but is not required to  
3141 register as a dealer.

3142 3. An exhibitor whose agreement authorizes the retail sale  
3143 of tangible personal property or services subject to the tax  
3144 imposed by this chapter must register as a dealer and collect  
3145 the tax on such sales.

3146 ~~4. An exhibitor who makes a mail order sale pursuant to s.~~  
3147 ~~212.0596 must register as a dealer.~~

3148  
3149 A person who conducts a convention or a trade show must make his  
3150 or her exhibitor's agreements available to the department for  
3151 inspection and copying.

3152 Section 16. Section 212.20, Florida Statutes, is amended to  
3153 read:

3154 212.20 Funds collected, disposition; ~~additional powers of~~  
3155 ~~department;~~ operational expense; refund of taxes adjudicated  
3156 unconstitutionally collected.—

3157 (1) The department shall pay ~~over~~ to the Chief Financial  
3158 Officer ~~of the state~~ all funds received and collected by it  
3159 under ~~the provisions of~~ this chapter, to be credited to the  
3160 ~~account of the~~ General Revenue Fund ~~of the state~~.

3161 (2) The department may ~~is authorized to~~ employ all

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3162 necessary assistants to administer this chapter properly and may  
3163 ~~is also authorized to~~ purchase all necessary supplies and  
3164 equipment ~~which may be~~ required for this purpose.

3165 (3) The estimated amount of money needed for the  
3166 administration of this chapter shall be included by the  
3167 department in its annual legislative budget request for the  
3168 operation of its office.

3169 (4) As used in ~~When there has been a final adjudication~~  
3170 ~~that any tax pursuant to s. 212.0596 was levied, collected, or~~  
3171 ~~both, contrary to the Constitution of the United States or the~~  
3172 ~~State Constitution, the department shall, in accordance with~~  
3173 ~~rules, determine, based upon claims for refund and other~~  
3174 ~~evidence and information, who paid such tax or taxes, and refund~~  
3175 ~~to each such person the amount of tax paid. For purposes of this~~  
3176 ~~subsection, a "final adjudication" is a decision of a court of~~  
3177 ~~competent jurisdiction from which no appeal can be taken or from~~  
3178 ~~which the official or officials of this state with authority to~~  
3179 ~~make such decisions has or have decided not to appeal.~~

3180 ~~(5) For the purposes of this section, the term:~~

3181 (a) "Proceeds" means all tax or fee revenue collected or  
3182 received by the department, including interest and penalties.

3183 (b) "Reallocate" means reduction of the accounts of initial  
3184 deposit and redeposit into the indicated account.

3185 ~~(5)~~ (6) Distribution of all proceeds under this chapter and  
3186 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

3187 (a) Proceeds from the convention development taxes  
3188 authorized under s. 212.0305 shall be reallocated to the  
3189 Convention Development Tax Clearing Trust Fund.

3190 (b) Proceeds from discretionary sales surtaxes imposed

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3191 pursuant to ss. 212.054 and 212.055 shall be reallocated to the  
3192 Discretionary Sales Surtax Clearing Trust Fund.

3193 (c)1. Proceeds from the fees imposed under ss.  
3194 212.05(1)(h)3. and 212.18(3) shall remain with the General  
3195 Revenue Fund.

3196 2. The portion of the proceeds which constitutes gross  
3197 receipts tax imposed pursuant to s. 203.01(1)(a)3. shall be  
3198 deposited as provided by law and in accordance with s. 9, Art.  
3199 XII of the State Constitution.

3200 (d) The proceeds of all other taxes and fees imposed  
3201 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
3202 and (2)(b) shall be distributed as follows:

3203 1. In any fiscal year, the greater of \$500 million, minus  
3204 an amount equal to 4.6 percent of the proceeds of the taxes  
3205 collected pursuant to chapter 201, or 5.2 percent of all other  
3206 taxes and fees imposed pursuant to this chapter or remitted  
3207 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
3208 monthly installments into the General Revenue Fund.

3209 2. After the distribution under subparagraph 1., 8.9744  
3210 percent of the amount remitted by a sales tax dealer located  
3211 within a participating county pursuant to s. 218.61 shall be  
3212 transferred into the Local Government Half-cent Sales Tax  
3213 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
3214 transferred shall be reduced by 0.1 percent, and the department  
3215 shall distribute this amount to the Public Employees Relations  
3216 Commission Trust Fund less \$5,000 each month, which shall be  
3217 added to the amount calculated in subparagraph 3. and  
3218 distributed accordingly.

3219 3. After the distribution under subparagraphs 1. and 2.,

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3220 0.0966 percent shall be transferred to the Local Government  
3221 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
3222 to s. 218.65.

3223 4. After the distributions under subparagraphs 1., 2., and  
3224 3., 2.0810 percent of the available proceeds shall be  
3225 transferred monthly to the Revenue Sharing Trust Fund for  
3226 Counties pursuant to s. 218.215.

3227 5. After the distributions under subparagraphs 1., 2., and  
3228 3., 1.3653 percent of the available proceeds shall be  
3229 transferred monthly to the Revenue Sharing Trust Fund for  
3230 Municipalities pursuant to s. 218.215. If the total revenue to  
3231 be distributed pursuant to this subparagraph is at least as  
3232 great as the amount due from the Revenue Sharing Trust Fund for  
3233 Municipalities and the former Municipal Financial Assistance  
3234 Trust Fund in state fiscal year 1999-2000, no municipality shall  
3235 receive less than the amount due from the Revenue Sharing Trust  
3236 Fund for Municipalities and the former Municipal Financial  
3237 Assistance Trust Fund in state fiscal year 1999-2000. If the  
3238 total proceeds to be distributed are less than the amount  
3239 received in combination from the Revenue Sharing Trust Fund for  
3240 Municipalities and the former Municipal Financial Assistance  
3241 Trust Fund in state fiscal year 1999-2000, each municipality  
3242 shall receive an amount proportionate to the amount it was due  
3243 in state fiscal year 1999-2000.

3244 6. Of the remaining proceeds:

3245 a. In each fiscal year, the sum of \$29,915,500 shall be  
3246 divided into as many equal parts as there are counties in the  
3247 state, and one part shall be distributed to each county. The  
3248 distribution among the several counties must begin each fiscal

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3249 year on or before January 5 ~~5th~~ and continue monthly for ~~a total~~  
3250 ~~of~~ 4 months. If a local or special law required that ~~any~~ moneys  
3251 accruing to a county in fiscal year 1999-2000 under the then-  
3252 existing provisions of s. 550.135 be paid directly to the  
3253 district school board, special district, or a municipal  
3254 government, such payment must continue until the local or  
3255 special law is amended or repealed. The state covenants with  
3256 holders of bonds or other instruments of indebtedness issued by  
3257 local governments, special districts, or district school boards  
3258 before July 1, 2000, that it is not the intent of this  
3259 subparagraph to adversely affect the rights of those holders or  
3260 relieve local governments, special districts, or district school  
3261 boards of the duty to meet their obligations as a result of  
3262 previous pledges or assignments or trusts entered into which  
3263 obligated funds received from the distribution to county  
3264 governments under then-existing s. 550.135. This distribution  
3265 specifically is in lieu of funds distributed under s. 550.135  
3266 before July 1, 2000.

3267 b. The department shall distribute \$166,667 monthly to each  
3268 applicant certified as a facility for a new or retained  
3269 professional sports franchise pursuant to s. 288.1162. Up to  
3270 \$41,667 shall be distributed monthly by the department to each  
3271 certified applicant as defined in s. 288.11621 for a facility  
3272 for a spring training franchise. However, not more than \$416,670  
3273 may be distributed monthly in the aggregate to all certified  
3274 applicants for facilities for spring training franchises.  
3275 Distributions begin 60 days after such certification and  
3276 continue for not more than 30 years, except as otherwise  
3277 provided in s. 288.11621. A certified applicant identified in

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3278 this sub-subparagraph may not receive more in distributions than  
3279 expended by the applicant for the public purposes provided under  
3280 ~~in~~ s. 288.1162(5) or s. 288.11621(3).

3281 c. Beginning 30 days after notice by the Department of  
3282 Economic Opportunity to the department ~~of Revenue~~ that an  
3283 applicant has been certified as the professional golf hall of  
3284 fame pursuant to s. 288.1168 and is open to the public, \$166,667  
3285 shall be distributed monthly, for up to 300 months, to the  
3286 applicant.

3287 d. Beginning 30 days after notice by the Department of  
3288 Economic Opportunity to the department ~~of Revenue~~ that the  
3289 applicant has been certified as the International Game Fish  
3290 Association World Center facility pursuant to s. 288.1169, and  
3291 the facility is open to the public, \$83,333 shall be distributed  
3292 monthly, for up to 168 months, to the applicant. This  
3293 distribution is subject to reduction pursuant to s. 288.1169. A  
3294 lump sum payment of \$999,996 shall be made after certification  
3295 and before July 1, 2000.

3296 e. The department shall distribute up to \$83,333 monthly to  
3297 each certified applicant as defined in s. 288.11631 for a  
3298 facility used by a single spring training franchise, or up to  
3299 \$166,667 monthly to each certified applicant as defined in s.  
3300 288.11631 for a facility used by more than one spring training  
3301 franchise. Monthly distributions begin 60 days after such  
3302 certification or July 1, 2016, whichever is later, and continue  
3303 for not more than 20 years to each certified applicant as  
3304 defined in s. 288.11631 for a facility used by a single spring  
3305 training franchise or not more than 25 years to each certified  
3306 applicant as defined in s. 288.11631 for a facility used by more

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3307 than one spring training franchise. A certified applicant  
3308 identified in this sub-subparagraph may not receive more in  
3309 distributions than expended by the applicant for the public  
3310 purposes provided in s. 288.11631(3).

3311 f. Beginning 45 days after notice by the Department of  
3312 Economic Opportunity to the department ~~of Revenue~~ that an  
3313 applicant has been approved by the Legislature and certified by  
3314 the Department of Economic Opportunity under s. 288.11625, or  
3315 upon a date specified by the Department of Economic Opportunity  
3316 ~~as provided~~ under s. 288.11625(6)(d), the department shall  
3317 distribute each month an amount equal to one-twelfth of the  
3318 annual distribution amount certified by the Department of  
3319 Economic Opportunity for the applicant. The department may not  
3320 distribute more than \$7 million in the 2014-2015 fiscal year or  
3321 more than \$13 million annually thereafter under this sub-  
3322 subparagraph.

3323 g. Beginning December 1, 2015, and ending June 30, 2016,  
3324 the department shall distribute \$26,286 monthly to the State  
3325 Transportation Trust Fund. Beginning July 1, 2016, the  
3326 department shall distribute \$15,333 monthly to the State  
3327 Transportation Trust Fund.

3328 7. All other proceeds must remain in the General Revenue  
3329 Fund.

3330 Section 17. Section 213.052, Florida Statutes, is created  
3331 to read:

3332 213.052 Effective date of state sales and use tax rate  
3333 changes under chapter 212.-

3334 (1) The effective date for a sales or use tax rate change  
3335 imposed under chapter 212 is January 1, April 1, July 1, or

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3336 October 1.

3337 (2) The Department of Revenue shall provide notice of such  
3338 rate change to all affected sellers 60 days before the effective  
3339 date of the rate change. Failure of a seller to receive notice  
3340 does not relieve the seller of its obligation to collect sales  
3341 or use tax.

3342 Section 18. Section 213.0521, Florida Statutes, is created  
3343 to read:

3344 213.0521 Effective date of state sales and use tax rate  
3345 changes pursuant to legislative act.—The effective date for  
3346 services starting before and ending after the effective date of  
3347 a legislative act is as follows:

3348 (1) For a rate increase, the new rate applies to the first  
3349 billing period starting on or after the effective date.

3350 (2) For a rate decrease, the new rate applies to bills  
3351 rendered on or after the effective date.

3352 Section 19. Section 213.215, Florida Statutes, is created  
3353 to read:

3354 213.215 Sales and use tax amnesty upon registration in  
3355 accordance with the Streamlined Sales and Use Tax Agreement.—

3356 (1) Amnesty shall be provided for uncollected or unpaid  
3357 sales or use tax to a seller who registers to pay or to collect  
3358 and remit applicable sales or use tax in accordance with the  
3359 Streamlined Sales and Use Tax Agreement authorized under s.  
3360 213.256 if the seller was not registered with the Department of  
3361 Revenue during the 12 months before the effective date of  
3362 participation in the agreement by this state.

3363 (2) Amnesty precludes assessment for uncollected or unpaid  
3364 sales or use tax, together with penalty or interest for sales

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3365 made during the period the seller was not registered with the  
3366 Department of Revenue, if registration occurs within 12 months  
3367 after the effective date of this state's participation in the  
3368 agreement.

3369 (3) Amnesty is not available to a seller with respect to a  
3370 matter for which the seller received notice of the commencement  
3371 of an audit if the audit is not finally resolved, including  
3372 related administrative and judicial processes.

3373 (4) Amnesty is not available for sales or use taxes already  
3374 paid or remitted to the state or to taxes collected by the  
3375 seller.

3376 (5) Absent the seller's fraud or intentional  
3377 misrepresentation of a material fact, amnesty is fully effective  
3378 as long as the seller continues registration and continues  
3379 payment or collection and remittance of applicable sales or use  
3380 taxes for at least 36 months.

3381 (6) The amnesty applies only to sales or use taxes due from  
3382 a seller in its capacity as a seller and not to sales or use  
3383 taxes due from a seller in its capacity as a buyer.

3384 Section 20. Subsections (1) and (2) of section 213.256,  
3385 Florida Statutes, are amended to read:

3386 213.256 Simplified Sales and Use Tax Administration Act.—

3387 (1) As used in this section and ss. 213.2561 and 213.2562,  
3388 the term:

3389 (a) "Agent" means, for purposes of carrying out the  
3390 responsibilities placed on a dealer, a person appointed by the  
3391 seller to represent the seller before the department

3392 ~~"Department" means the Department of Revenue.~~

3393 (b) "Agreement" means the Streamlined Sales and Use Tax

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3394 Agreement ~~as amended and adopted on January 27, 2001, by the~~  
3395 ~~Executive Committee of the National Conference of State~~  
3396 ~~Legislatures.~~

3397 (c) "Certified automated system" means software certified  
3398 ~~jointly by the state states that are signatories to the~~  
3399 ~~agreement~~ to calculate the tax imposed by each jurisdiction on a  
3400 transaction, determine the amount of tax to remit to the  
3401 appropriate state, and maintain a record of the transaction.

3402 (d) "Certified service provider" means an agent certified  
3403 ~~jointly by the states that are signatories to the agreement to~~  
3404 perform all of the seller's sales tax functions other than the  
3405 seller's obligation to remit tax on its own purchases.

3406 (e) "Department" means the Department of Revenue.

3407 (f) "Governing board" means the governing board of the  
3408 agreement.

3409 (g)1. "Model 1 seller" means a seller that has selected a  
3410 certified service provider as the seller's agent to perform all  
3411 of the seller's sales and use tax functions other than the  
3412 seller's obligation to remit tax on the seller's purchases.

3413 2. "Model 2 seller" means a seller that has selected a  
3414 certified automated system to perform part of the seller's sales  
3415 and use tax functions, but retains responsibility for remitting  
3416 the tax.

3417 3. "Model 3 seller" means a seller that has sales in at  
3418 least five member states, has total annual sales revenue of at  
3419 least \$500 million, has a proprietary system that calculates the  
3420 amount of tax due each jurisdiction, and has entered into a  
3421 performance agreement with the member states which establishes a  
3422 tax performance standard for the seller.

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3424 As used in this paragraph, a seller includes an affiliated group  
3425 of sellers using the same proprietary system.

3426 (h)~~(e)~~ "Person" means an individual, trust, estate,  
3427 fiduciary, partnership, limited liability company, limited  
3428 liability partnership, corporation, or ~~any~~ other legal entity.

3429 (i) "Registered under this agreement" means registration by  
3430 a seller with the member states under the central registration  
3431 system.

3432 (j)~~(f)~~ "Sales tax" means the tax levied under chapter 212.

3433 (k)~~(g)~~ "Seller" means a ~~any~~ person making sales, leases, or  
3434 rentals of personal property or services.

3435 (l)~~(h)~~ "State" means a ~~any~~ state of the United States and  
3436 the District of Columbia.

3437 (m)~~(i)~~ "Use tax" means the tax levied under chapter 212.

3438 (2) (a) The executive director of the department may ~~shall~~  
3439 enter into the agreement ~~the Streamlined Sales and Use Tax~~  
3440 ~~Agreement~~ with one or more states to simplify and modernize  
3441 sales and use tax administration in order to substantially  
3442 reduce the burden of tax compliance for all sellers and ~~for~~ all  
3443 types of commerce. In furtherance of the agreement, the  
3444 executive director of the department or his or her designee  
3445 shall act jointly with other states that are members of the  
3446 agreement to establish standards for certification of a  
3447 certified service provider and certified automated systems  
3448 ~~system~~ and central registration systems ~~establish performance~~  
3449 ~~standards for multistate sellers.~~

3450 (b) The executive director of the department or his or her  
3451 designee shall take other actions reasonably required to

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3452 administer this section. Other actions authorized by this  
3453 section include, but are not limited to, the adoption of rules  
3454 and the joint procurement, with other member states, of goods  
3455 and services in furtherance of the cooperative agreement.

3456 (c) The executive director of the department or his or her  
3457 designee may represent this state before the other states that  
3458 are signatories to the agreement.

3459 (d) The executive director of the department or his or her  
3460 designee may prepare and submit reports and certifications that  
3461 are determined necessary according to the terms of the agreement  
3462 and may enter into other agreements with the governing board,  
3463 member states, and service providers which the executive  
3464 director determines necessary to facilitate the administration  
3465 of the tax laws of this state.

3466 Section 21. Section 213.2561, Florida Statutes, is created  
3467 to read:

3468 213.2561 Approval of software to calculate tax.—The  
3469 department shall review and approve software submitted to the  
3470 governing board for certification as a certified automated  
3471 system. If the software accurately reflects the taxability of  
3472 product categories included in the program, the department shall  
3473 certify the approval of the software to the governing board.

3474 Section 22. Section 213.2562, Florida Statutes, is created  
3475 to read:

3476 213.2562 Simplified Sales and Use Tax Agreement  
3477 registration, certification, liability, and audit.—

3478 (1) A seller that registers under the agreement agrees to  
3479 collect and remit sales and use taxes for all taxable sales into  
3480 the member states, including member states joining after the

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3481 seller's registration. Withdrawal or revocation of this state  
3482 does not relieve a seller of its responsibility to remit taxes  
3483 previously or subsequently collected on behalf of the state.

3484 (a) When registering, the seller may select a model 1,  
3485 model 2, or model 3 method of remittance or other method allowed  
3486 by state law to remit the taxes collected.

3487 (b) A seller may be registered by an agent. Such  
3488 appointment must be in writing and submitted to a member state.

3489 (2) (a) A certified service provider is the agent of a model  
3490 1 seller with whom the certified service provider has contracted  
3491 for the collection and remittance of sales and use taxes. As the  
3492 model 1 seller's agent, the certified service provider is liable  
3493 for sales and use tax due this state on all sales transactions  
3494 it processes for the model 1 seller, except as specified in  
3495 paragraph (b).

3496 (b) A model 1 seller is not liable to the state for sales  
3497 or use tax due on transactions processed by the certified  
3498 service provider unless the model 1 seller has misrepresented  
3499 the type of items it sells or has committed fraud. In the  
3500 absence of probable cause to believe that the model 1 seller has  
3501 committed fraud or made a material misrepresentation, the model  
3502 1 seller is not subject to audit on the transactions processed  
3503 by the certified service provider. A model 1 seller is subject  
3504 to audit for transactions that have not been processed by the  
3505 certified service provider. Acting jointly, the member states  
3506 may perform a system check of the model 1 seller and review the  
3507 model 1 seller's procedures to determine if the certified  
3508 service provider's system is functioning properly and to  
3509 determine the extent to which the model 1 seller's transactions

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3510 are being processed by the certified service provider.

3511 (3) A model 2 seller that uses a certified automated system  
3512 remains responsible and is liable to this state for reporting  
3513 and remitting tax. However, a model 2 seller is not responsible  
3514 for errors in reliance on a certified automated system.

3515 (4) A model 3 seller is liable for the failure of the  
3516 proprietary system to meet the performance standard.

3517 (5) A person who provides a certified automated system is  
3518 not liable for errors contained in software that was approved by  
3519 the department and certified to the governing board. However,  
3520 such person is:

3521 (a) Responsible for the proper functioning of that system;

3522 (b) Liable to this state for underpayments of tax  
3523 attributable to errors in the functioning of the certified  
3524 automated system; and

3525 (c) Liable for the misclassification of an item or  
3526 transaction that is not corrected within 10 days after the  
3527 receipt of notice from the department.

3528 (6) The executive director of the department or his or her  
3529 designee may certify a person as a certified service provider if  
3530 the person:

3531 (a) Uses a certified automated system;

3532 (b) Integrates its certified automated system with the  
3533 system of a seller for whom the person collects tax so that the  
3534 tax due on a sale is determined at the time of the sale;

3535 (c) Agrees to remit the taxes it collects at the time and  
3536 in the manner specified by chapter 212;

3537 (d) Agrees to file returns on behalf of the sellers for  
3538 whom it collects tax;

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3539 (e) Agrees to protect the privacy of tax information it  
3540 obtains in accordance with s. 213.053; and

3541 (f) Enters into a contract with the department.

3542 (7) The department shall review software submitted to the  
3543 governing board for certification as a certified automated  
3544 system. The executive director of the department shall certify  
3545 the approval of the software to the governing board if the  
3546 software:

3547 (a) Determines the applicable state and local sales and use  
3548 tax rate for a transaction in accordance with s. 212.06(3) and  
3549 (4);

3550 (b) Determines whether an item is exempt from tax;

3551 (c) Determines the amount of tax to be remitted for each  
3552 taxpayer for a reporting period; and

3553 (d) Can generate reports and returns as required by the  
3554 governing board.

3555 (8) The department may adopt by rule one or more sales tax  
3556 performance standards for model 3 sellers.

3557 (9) Disclosure of information that is exempt or  
3558 confidential and exempt under law which is necessary under this  
3559 section must be made according to a written agreement between  
3560 the executive director of the department or his or her designee  
3561 and the certified service provider. The certified service  
3562 provider is bound by the same requirements of confidentiality as  
3563 department employees. A willful breach of confidentiality is a  
3564 misdemeanor of the first degree, punishable as provided in s.  
3565 775.082 or s. 775.083.

3566 Section 23. It is the intent of the Legislature to urge the  
3567 United States Congress to consider adequate protections for

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3568 small businesses engaging in both offline and online  
3569 transactions from added costs, administrative burdens, and  
3570 requirements imposed on intermediaries relating to the  
3571 collection and remittance of sales and use tax.

3572 Section 24. Emergency rules.-

3573 (1) The executive director of the Department of Revenue is  
3574 authorized, and all conditions are deemed to be met, to adopt  
3575 emergency rules pursuant to s. 120.54(4), Florida Statutes, for  
3576 the purpose of implementing this act.

3577 (2) Notwithstanding any other law, emergency rules adopted  
3578 pursuant to subsection (1) are effective for 6 months after  
3579 adoption and may be renewed during the pendency of procedures to  
3580 adopt permanent rules addressing the subject of the emergency  
3581 rules.

3582 (3) This section expires January 1, 2020.

3583 Section 25. Paragraph (a) of subsection (5) of section  
3584 11.45, Florida Statutes, is amended to read:

3585 11.45 Definitions; duties; authorities; reports; rules.-

3586 (5) PETITION FOR AN AUDIT BY THE AUDITOR GENERAL.-

3587 (a) The Legislative Auditing Committee shall direct the  
3588 Auditor General to make an audit of a any municipality if  
3589 ~~whenever~~ petitioned to do so by at least 20 percent of the  
3590 registered electors in the last general election of that  
3591 municipality pursuant to this subsection. The supervisor of  
3592 elections of the county in which the municipality is located  
3593 shall certify whether or not the petition contains the  
3594 signatures of at least 20 percent of the registered electors of  
3595 the municipality. After the completion of the audit, the Auditor  
3596 General shall determine whether the municipality has the fiscal

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3597 resources necessary to pay the cost of the audit. The  
 3598 municipality shall pay the cost of the audit within 90 days  
 3599 after the Auditor General's determination that the municipality  
 3600 has the available resources. If the municipality fails to pay  
 3601 ~~the cost of the audit~~, the Department of Revenue shall, upon  
 3602 certification of the Auditor General, withhold from that portion  
 3603 of the distribution pursuant to s. 212.20(5)(d)5. ~~s.~~  
 3604 ~~212.20(6)(d)5.~~ which is distributable to such municipality, a  
 3605 sum sufficient to pay the cost of the audit and ~~shall~~ deposit  
 3606 that sum into the General Revenue Fund of the state.

3607 Section 26. Subsection (6) of section 196.012, Florida  
 3608 Statutes, is amended to read:

3609 196.012 Definitions.—For the purpose of this chapter, the  
 3610 following terms are defined as follows, except where the context  
 3611 clearly indicates otherwise:

3612 (6) Governmental, municipal, or public purpose or function  
 3613 is shall be deemed to be served or performed when the lessee  
 3614 under a any leasehold interest created in property of the United  
 3615 States, the state or ~~any of~~ its political subdivisions, or a any  
 3616 municipality, agency, special district, authority, or other  
 3617 public body corporate of the state is demonstrated to perform a  
 3618 function or serve a governmental purpose that which could  
 3619 properly be performed or served by an appropriate governmental  
 3620 unit or which is demonstrated to perform a function or serve a  
 3621 purpose which would otherwise be a valid subject for the  
 3622 allocation of public funds. For purposes of the preceding  
 3623 sentence, an activity undertaken by a lessee which is permitted  
 3624 under the terms of its lease of real property designated as an  
 3625 aviation area on an airport layout plan that which has been

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3626 approved by the Federal Aviation Administration and which real  
3627 property is used for the administration, operation, business  
3628 offices and activities related specifically thereto in  
3629 connection with the conduct of an aircraft full service fixed  
3630 base operation which provides goods and services to the general  
3631 aviation public in the promotion of air commerce is ~~shall be~~  
3632 deemed an activity that ~~which~~ serves a governmental, municipal,  
3633 or public purpose or function. An ~~Any~~ activity undertaken by a  
3634 lessee which is permitted under the terms of its lease of real  
3635 property designated as a public-use ~~public~~ airport as defined in  
3636 s. 332.004(14) by municipalities, agencies, special districts,  
3637 authorities, or other public bodies corporate and public bodies  
3638 politic of the state, a spaceport as defined in s. 331.303, or  
3639 which is located in a deepwater port identified in s.  
3640 403.021(9)(b) and owned by one of the foregoing governmental  
3641 units, subject to a leasehold or other possessory interest of a  
3642 nongovernmental lessee that is deemed to perform an aviation,  
3643 airport, aerospace, maritime, or port purpose or operation is  
3644 ~~shall be~~ deemed an activity that serves a governmental,  
3645 municipal, or public purpose. The use by a lessee, licensee, or  
3646 management company of real property or a portion thereof as a  
3647 convention center, visitor center, sports facility with  
3648 permanent seating, concert hall, arena, stadium, park, or beach  
3649 is deemed a use that serves a governmental, municipal, or public  
3650 purpose or function when access to the property is open to the  
3651 general public with or without a charge for admission. If  
3652 property deeded to a municipality by the United States is  
3653 subject to a requirement that the Federal Government, through a  
3654 schedule established by the Secretary of the Interior, determine

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3655 that the property is being maintained for public historic  
3656 preservation, park, or recreational purposes and if those  
3657 conditions are not met the property reverts ~~will revert back~~ to  
3658 the Federal Government, then such property shall be deemed to  
3659 serve a municipal or public purpose. The term "governmental  
3660 purpose" also includes a direct use of property on federal lands  
3661 in connection with the Federal Government's Space Exploration  
3662 Program or spaceport activities as defined in s. 212.02~~(22)~~.  
3663 Real property and tangible personal property owned by the  
3664 Federal Government or Space Florida and used for defense and  
3665 space exploration purposes or which is put to a use in support  
3666 thereof is ~~shall be~~ deemed to perform an essential national  
3667 governmental purpose and is ~~shall be~~ exempt. The term "owned by  
3668 the lessee" as used in this chapter does not include personal  
3669 property, buildings, or other real property improvements used  
3670 for the administration, operation, business offices and  
3671 activities related specifically thereto in connection with the  
3672 conduct of an aircraft full service fixed based operation which  
3673 provides goods and services to the general aviation public in  
3674 the promotion of air commerce provided that the real property is  
3675 designated as an aviation area on an airport layout plan  
3676 approved by the Federal Aviation Administration. For purposes of  
3677 determining ~~determination of~~ "ownership," buildings and other  
3678 real property improvements that ~~which~~ will revert to the airport  
3679 authority or other governmental unit upon expiration of the term  
3680 of the lease are ~~shall be deemed~~ "owned" by the governmental  
3681 unit and not the lessee. Providing two-way telecommunications  
3682 services to the public for hire by the use of a  
3683 telecommunications facility, as defined in s. 364.02~~(14)~~, and

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3684 for which a certificate is required under chapter 364 does not  
3685 constitute an exempt use for purposes of s. 196.199, unless the  
3686 telecommunications services are provided by the operator of a  
3687 public-use airport, as defined in s. 332.004, for the operator's  
3688 provision of telecommunications services for the airport or its  
3689 tenants, concessionaires, or licensees, or unless the  
3690 telecommunications services are provided by a public hospital.

3691 Section 27. Paragraph (b) of subsection (1) and paragraph  
3692 (b) of subsection (2) of section 202.18, Florida Statutes, are  
3693 amended to read:

3694 202.18 Allocation and disposition of tax proceeds.—The  
3695 proceeds of the communications services taxes remitted under  
3696 this chapter shall be treated as follows:

3697 (1) The proceeds of the taxes remitted under s.  
3698 202.12(1) (a) shall be divided as follows:

3699 (b) The remaining portion shall be distributed according to  
3700 s. 212.20(5) ~~s. 212.20(6)~~.

3701 (2) The proceeds of the taxes remitted under s.  
3702 202.12(1) (b) shall be allocated as follows:

3703 (b) Fifty-five and nine-tenths percent of the remainder  
3704 shall be allocated to the state and distributed pursuant to s.  
3705 212.20(5) ~~s. 212.20(6)~~, except that the proceeds allocated  
3706 pursuant to s. 212.20(5) (d)2. ~~s. 212.20(6) (d)2.~~ shall be  
3707 prorated to the participating counties in the same proportion as  
3708 that month's collection of the taxes and fees imposed pursuant  
3709 to chapter 212 and paragraph (1) (b).

3710 Section 28. Section 203.0011, Florida Statutes, is amended  
3711 to read:

3712 203.0011 Combined rate for tax collected pursuant to ss.

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3713 203.01(1)(b)4. and 212.05(1)(e)3. ~~212.05(1)(e)1.e.~~ In complying  
3714 with the amendments to ss. 203.01 and 212.05, relating to the  
3715 additional tax on electrical power or energy, made by this act,  
3716 a seller of electrical power or energy may collect a combined  
3717 rate of 6.95 percent, which consists of the 4.35 percent and 2.6  
3718 percent required under ss. 212.05(1)(e)3. ~~212.05(1)(e)1.e.~~ and  
3719 203.01(1)(b)4., respectively, if the provider properly reflects  
3720 the tax collected with respect to the two provisions as required  
3721 in the return to the Department of Revenue.

3722 Section 29. Paragraph (a) of subsection (1) of section  
3723 203.01, Florida Statutes, is amended to read:

3724 203.01 Tax on gross receipts for utility and communications  
3725 services.—

3726 (1)(a)1. A tax is imposed on gross receipts from utility  
3727 services that are delivered to a retail consumer in this state.  
3728 The tax shall be levied as provided in paragraphs (b)-(j).

3729 2. A tax is levied on communications services as defined in  
3730 s. 202.11(1). The tax applies ~~shall be applied~~ to the same  
3731 services and transactions as are subject to taxation under  
3732 chapter 202, and to communications services that are subject to  
3733 the exemption provided in s. 202.125(1). The tax applies ~~shall~~  
3734 ~~be applied~~ to the sales price of communications services if when  
3735 sold at retail, as the terms are defined in s. 202.11, is ~~shall~~  
3736 ~~be~~ due and payable at the same time as the taxes imposed  
3737 pursuant to chapter 202, and shall be administered and collected  
3738 pursuant to chapter 202.

3739 3. An additional tax is levied on charges for, or the use  
3740 of, electrical power or energy that is subject to the tax levied  
3741 pursuant to s. 212.05(1)(e)3. ~~s. 212.05(1)(e)1.e.~~ or s.

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3742 212.06(1). The tax applies ~~shall be applied~~ to the same  
 3743 transactions or uses as are subject to taxation under s.  
 3744 212.05(1)(e)3. ~~s. 212.05(1)(e)1.e.~~ or s. 212.06(1). If a  
 3745 transaction or use is exempt from the tax imposed under s.  
 3746 212.05(1)(e)3. ~~s. 212.05(1)(e)1.e.~~ or s. 212.06(1), the  
 3747 transaction or use is also exempt from the tax imposed under  
 3748 this subparagraph. The tax applies ~~shall be applied~~ to charges  
 3749 for electrical power or energy and is due and payable at the  
 3750 same time as taxes imposed pursuant to chapter 212. Chapter 212  
 3751 governs the administration and enforcement of the tax imposed by  
 3752 this subparagraph. The charges upon which the tax imposed by  
 3753 this subparagraph is applied do not include the taxes imposed by  
 3754 subparagraph 1. or s. 166.231. The tax imposed by this  
 3755 subparagraph becomes state funds at the moment of collection and  
 3756 is not considered as revenue of a utility for purposes of a  
 3757 franchise agreement between the utility and a local government.

3758 Section 30. Paragraph (a) of subsection (1) of section  
 3759 212.031, Florida Statutes, is amended to read:

3760 212.031 Tax on rental or license fee for use of real  
 3761 property.—

3762 (1) (a) It is ~~declared to be~~ the legislative intent that  
 3763 each every person ~~is exercising a taxable privilege~~ who engages  
 3764 in the business of renting, leasing, letting, or granting a  
 3765 license for the use of ~~any~~ real property is exercising a taxable  
 3766 privilege unless such property is:

- 3767 1. Assessed as agricultural property under s. 193.461.
- 3768 2. Used exclusively as dwelling units.
- 3769 3. Property subject to tax on parking, docking, or storage  
 3770 spaces under s. 212.03(6).

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3771 4. Recreational property or the common elements of a  
3772 condominium if ~~when~~ subject to a lease between the developer or  
3773 owner thereof and the condominium association in its own right  
3774 or as agent for the owners of individual condominium units or  
3775 the owners of individual condominium units. However, only the  
3776 lease payments on such property are ~~shall be~~ exempt from the tax  
3777 imposed by this chapter, and any other use made by the owner or  
3778 the condominium association is ~~shall be~~ fully taxable under this  
3779 chapter.

3780 5. A public or private street or right-of-way and poles,  
3781 conduits, fixtures, and similar improvements located on such  
3782 streets or rights-of-way, occupied or used by a utility or  
3783 provider of communications services, as defined by s. 202.11,  
3784 for utility or communications or television purposes. As used in  
3785 ~~For purposes of~~ this subparagraph, the term "utility" means a  
3786 ~~any~~ person providing utility services as defined in s. 203.012.  
3787 This exception also applies to property, wherever located, on  
3788 which ~~the following~~ are placed: towers, antennas, cables,  
3789 accessory structures, or equipment, not including switching  
3790 equipment, used in the provision of mobile communications  
3791 services as defined in s. 202.11. For purposes of this chapter,  
3792 towers used in the provision of mobile communications services ~~as~~  
3793 ~~as defined in s. 202.11,~~ are considered to be fixtures.

3794 6. A public street or road that ~~which~~ is used for  
3795 transportation purposes.

3796 7. Property used at an airport exclusively for ~~the purpose~~  
3797 ~~of~~ aircraft landing or aircraft taxiing or property used by an  
3798 airline for ~~the purpose of~~ loading or unloading passengers or  
3799 property onto or from aircraft or for fueling aircraft.

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3800           8.~~a~~. Property used at a port authority, as defined in s.  
3801 315.02(2), exclusively for ~~the purpose of~~ oceangoing vessels or  
3802 tugs docking, or such vessels mooring on property used by a port  
3803 authority for ~~the purpose of~~ loading or unloading passengers or  
3804 cargo onto or from such a vessel, or property used at a port  
3805 authority for fueling such vessels, or to the extent that the  
3806 amount paid for the use of ~~any~~ property at the port is based on  
3807 the charge for the amount of tonnage actually imported or  
3808 exported through the port by a tenant.

3809           ~~b~~. The amount charged for the use of ~~any~~ property at the  
3810 port in excess of the amount charged for tonnage actually  
3811 imported or exported remains ~~shall remain~~ subject to tax except  
3812 as provided in this subparagraph ~~sub-subparagraph a~~.

3813           9. Property used as an integral part of the performance of  
3814 qualified production services. As used in this subparagraph, the  
3815 term "qualified production services" means an ~~any~~ activity or  
3816 service performed directly in connection with the production of  
3817 a qualified motion picture, as defined in s. 212.06(1)(b), and  
3818 includes:

3819           a. Photography, sound and recording, casting, location  
3820 managing and scouting, shooting, creation of special and optical  
3821 effects, animation, adaptation (language, media, electronic, or  
3822 otherwise), technological modifications, computer graphics, set  
3823 and stage support (such as electricians, lighting designers and  
3824 operators, greensmen, prop managers and assistants, and grips),  
3825 wardrobe (design, preparation, and management), hair and makeup  
3826 (design, production, and application), performing (such as  
3827 acting, dancing, and playing), designing and executing stunts,  
3828 coaching, consulting, writing, scoring, composing,

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3829 choreographing, script supervising, directing, producing,  
3830 transmitting dailies, dubbing, mixing, editing, cutting,  
3831 looping, printing, processing, duplicating, storing, and  
3832 distributing;

3833 b. The design, planning, engineering, construction,  
3834 alteration, repair, and maintenance of real or personal  
3835 property, including stages, sets, props, models, paintings, and  
3836 facilities principally required for the performance of ~~those~~  
3837 services specified ~~listed~~ in sub-subparagraph a.; and

3838 c. Property management services directly related to  
3839 property used in connection with the services described in sub-  
3840 subparagraphs a. and b.

3841  
3842 This exemption inures ~~will inure~~ to the taxpayer upon  
3843 presentation of the certificate of exemption issued to the  
3844 taxpayer under ~~the provisions of~~ s. 288.1258.

3845 10. Leased, subleased, licensed, or rented to a person  
3846 providing food and drink concessionaire services within the  
3847 premises of a convention hall, exhibition hall, auditorium,  
3848 stadium, theater, arena, civic center, performing arts center,  
3849 publicly owned recreational facility, or a ~~any~~ business operated  
3850 under a permit issued pursuant to chapter 550. A person  
3851 providing retail concessionaire services involving the sale of  
3852 food and drink or other tangible personal property within the  
3853 premises of an airport shall be subject to tax on the rental of  
3854 real property used for that purpose, but shall not be subject to  
3855 the tax on a ~~any~~ license to use the property. For purposes of  
3856 this subparagraph, the term "sale" does ~~shall~~ not include the  
3857 leasing of tangible personal property.

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3858           11. Property occupied pursuant to an instrument calling for  
3859 payments which the department has declared, in a Technical  
3860 Assistance Advisement issued on or before March 15, 1993, to be  
3861 nontaxable pursuant to rule 12A-1.070(19)(c), Florida  
3862 Administrative Code.; ~~provided that~~ This subparagraph applies  
3863 ~~shall only apply~~ to property occupied by the same person before  
3864 and after the execution of the subject instrument and only to  
3865 those payments made pursuant to such instrument, exclusive of  
3866 renewals and extensions ~~thereof~~ occurring after March 15, 1993.

3867           12. Property used or occupied predominantly for space  
3868 flight business purposes. As used in this subparagraph the term,  
3869 "space flight business" means the manufacturing, processing, or  
3870 assembly of a space facility, space propulsion system, space  
3871 vehicle, satellite, or station of any kind possessing the  
3872 capacity for space flight, as defined by s. 212.02(23), or  
3873 components thereof, and also means the following activities  
3874 supporting space flight: vehicle launch activities, flight  
3875 operations, ground control or ground support, and all  
3876 administrative activities directly related thereto. Property  
3877 shall be deemed to be used or occupied predominantly for space  
3878 flight business purposes if more than 50 percent of the  
3879 property, or improvements thereon, is used for one or more space  
3880 flight business purposes. Possession by a landlord, lessor, or  
3881 licensor of a signed written statement from the tenant, lessee,  
3882 or licensee claiming the exemption relieves ~~shall relieve~~ the  
3883 landlord, lessor, or licensor from the responsibility of  
3884 collecting the tax, and the department shall look solely to the  
3885 tenant, lessee, or licensee for recovery of such tax if it  
3886 determines that the exemption is ~~was~~ not applicable.

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3887           13. Rented, leased, subleased, or licensed to a person  
3888 providing telecommunications, data systems management, or  
3889 Internet services at a publicly or privately owned convention  
3890 hall, civic center, or meeting space at a public lodging  
3891 establishment as defined in s. 509.013. This subparagraph  
3892 applies only to that portion of the rental, lease, or license  
3893 payment that is based on ~~upon~~ a percentage of sales, revenue  
3894 sharing, or royalty payments and not based on ~~upon~~ a fixed  
3895 price. This subparagraph is intended to be clarifying and  
3896 remedial in nature and applies ~~shall apply~~ retroactively. This  
3897 subparagraph does not provide a basis for an assessment of any  
3898 tax not paid, or create a right to a refund of any tax paid,  
3899 pursuant to this section before July 1, 2010.

3900           Section 31. Section 212.05011, Florida Statutes, is amended  
3901 to read:

3902           212.05011 Combined rate for tax collected pursuant to ss.  
3903 203.01(1)(b)4. and 212.05(1)(e)3. ~~212.05(1)(e)1.e.~~ In complying  
3904 with the amendments to ss. 203.01 and 212.05, relating to the  
3905 additional tax on electrical power or energy, made by this act,  
3906 a seller of electrical power or energy may collect a combined  
3907 rate of 6.95 percent, which consists of the 4.35 percent and 2.6  
3908 percent required under ss. 212.05(1)(e)3. ~~ss. 212.05(1)(e)1.e.~~  
3909 and 203.01(1)(b)4., respectively, if the provider properly  
3910 reflects the tax collected with respect to the two provisions as  
3911 required in the return to the department ~~of Revenue.~~

3912           Section 32. Paragraph (b) of subsection (1) of section  
3913 212.052, Florida Statutes, is amended to read:

3914           212.052 Research or development costs; exemption.—

3915           (1) For the purposes of the exemption provided in this

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3916 section:

3917 (b) The term "costs" means cost price as defined in s.  
3918 212.02~~(4)~~.

3919 Section 33. Paragraph (c) of subsection (2), paragraph (c)  
3920 of subsection (3), and paragraphs (c) and (g) of subsection (8)  
3921 of section 212.055, Florida Statutes, are amended to read:

3922 212.055 Discretionary sales surtaxes; legislative intent;  
3923 authorization and use of proceeds.—It is the legislative intent  
3924 that any authorization for imposition of a discretionary sales  
3925 surtax shall be published in the Florida Statutes as a  
3926 subsection of this section, irrespective of the duration of the  
3927 levy. Each enactment shall specify the types of counties  
3928 authorized to levy; the rate or rates which may be imposed; the  
3929 maximum length of time the surtax may be imposed, if any; the  
3930 procedure which must be followed to secure voter approval, if  
3931 required; the purpose for which the proceeds may be expended;  
3932 and such other requirements as the Legislature may provide.  
3933 Taxable transactions and administrative procedures shall be as  
3934 provided in s. 212.054.

3935 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

3936 (c) Pursuant to s. 212.054~~(4)~~, the proceeds of the surtax  
3937 levied under this subsection shall be distributed to the county  
3938 and the municipalities within such county in which the surtax  
3939 was collected, according to:

3940 1. An interlocal agreement between the county governing  
3941 authority and the governing bodies of the municipalities  
3942 representing a majority of the county's municipal population,  
3943 which agreement may include a school district with the consent  
3944 of the county governing authority and the governing bodies of

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3945 the municipalities representing a majority of the county's  
3946 municipal population; or

3947 2. If there is no interlocal agreement, according to the  
3948 formula provided in s. 218.62.

3949

3950 A ~~Any~~ change in the distribution formula must take effect on the  
3951 first day of the ~~any~~ month that begins at least 60 days after  
3952 written notification of that change has been made to the  
3953 department.

3954 (3) SMALL COUNTY SURTAX.—

3955 (c) Pursuant to s. 212.054~~(4)~~, the proceeds of the surtax  
3956 levied under this subsection shall be distributed to the county  
3957 and the municipalities within the county in which the surtax was  
3958 collected, according to:

3959 1. An interlocal agreement between the county governing  
3960 authority and the governing bodies of the municipalities  
3961 representing a majority of the county's municipal population,  
3962 which agreement may include a school district with the consent  
3963 of the county governing authority and the governing bodies of  
3964 the municipalities representing a majority of the county's  
3965 municipal population; or

3966 2. If there is no interlocal agreement, according to the  
3967 formula provided in s. 218.62.

3968

3969 A ~~Any~~ change in the distribution formula shall take effect on  
3970 the first day of the ~~any~~ month that begins at least 60 days  
3971 after written notification of that change has been made to the  
3972 department.

3973 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

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3974 (c) Pursuant to s. 212.054~~(4)~~, the proceeds of the  
3975 discretionary sales surtax collected under this subsection, less  
3976 an administrative fee that may be retained by the Department of  
3977 Revenue, shall be distributed by the department to the county.  
3978 The county shall distribute the proceeds it receives from the  
3979 department to each local government entity providing emergency  
3980 fire rescue services in the county. The surtax proceeds, less an  
3981 administrative fee not to exceed 2 percent of the surtax  
3982 collected, shall be distributed by the county based on each  
3983 entity's average annual expenditures for fire control and  
3984 emergency fire rescue services in the 5 fiscal years preceding  
3985 the fiscal year in which the surtax takes effect in proportion  
3986 to the average annual total of the expenditures for such  
3987 entities in the 5 fiscal years preceding the fiscal year in  
3988 which the surtax takes effect. The county shall revise the  
3989 distribution proportions to reflect a change in the service area  
3990 of an entity receiving a distribution of the surtax proceeds. If  
3991 an entity declines its share of surtax revenue, such revenue  
3992 shall be redistributed proportionally to the entities that are  
3993 participating in the sharing of such revenue based on each  
3994 participating entity's average annual expenditures for fire  
3995 control and emergency fire rescue services in the preceding 5  
3996 fiscal years in proportion to the average annual total of the  
3997 expenditures for the participating entities in the preceding 5  
3998 fiscal years.

3999 (g) Surtax collections shall be initiated on January 1 of  
4000 the year following a successful referendum ~~in order to coincide~~  
4001 ~~with s. 212.054(5)~~.

4002 Section 34. Subsection (3) of section 212.13, Florida

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4003 Statutes, is amended to read:

4004       212.13 Records required to be kept; power to inspect; audit  
4005 procedure.—

4006       (3) For the purpose of enforcing ~~enforcement~~ of this  
4007 chapter, a ~~every~~ manufacturer and seller of tangible personal  
4008 property or services licensed in within this state shall allow  
4009 ~~is required to permit~~ the department to examine his or her books  
4010 and records at all reasonable hours, and, upon ~~his or her~~  
4011 refusal, the department may require him or her to permit such  
4012 examination by resort to the circuit courts of this state,  
4013 subject however to the right of removal of the cause to the  
4014 judicial circuit wherein such person's business is located or  
4015 ~~wherein~~ such person's books and records are kept if, ~~provided~~  
4016 ~~further that~~ such person's books and records are kept in within  
4017 the state. If ~~When~~ the dealer has made an allocation or  
4018 attribution pursuant to the definition of sales price in s.  
4019 212.02(16), the department may prescribe by rule the books and  
4020 records that must be made available during an audit of the  
4021 dealer's books and records and examples of methods for  
4022 determining the reasonableness thereof. Books and records kept  
4023 in the regular course of business include, ~~but are not limited~~  
4024 ~~to,~~ general ledgers, price lists, cost records, customer  
4025 billings, billing system reports, tariffs, and other regulatory  
4026 filings and rules of regulatory authorities. Such record may be  
4027 required to be made available to the department in an electronic  
4028 format when so kept by the dealer. The dealer may support the  
4029 allocation of charges with books and records kept in the regular  
4030 course of business covering the dealer's entire service area,  
4031 including territories outside this state. During an audit, the

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4032 department may reasonably require production of ~~any~~ additional  
4033 books and records found necessary to assist in its  
4034 determination.

4035 Section 35. Paragraph (a) of subsection (4) of section  
4036 212.14, Florida Statutes, is amended to read:

4037 212.14 Departmental powers; hearings; distress warrants;  
4038 bonds; subpoenas and subpoenas duces tecum.—

4039 (4) In all cases where it is necessary to ensure compliance  
4040 with this chapter, the department shall require a cash deposit,  
4041 bond, or other security as a condition to a person obtaining or  
4042 retaining a dealer's certificate of registration under this  
4043 chapter. Such bond must be in the form and amount the department  
4044 deems appropriate under the particular circumstances. A person  
4045 failing to produce such cash deposit, bond, or other security is  
4046 not entitled to obtain or retain a dealer's certificate of  
4047 registration under this chapter, and the Department of Legal  
4048 Affairs is hereby authorized to proceed by injunction, if  
4049 requested by the Department of Revenue, to prevent such person  
4050 from doing business subject to this chapter until such cash  
4051 deposit, bond, or other security is posted with the department,  
4052 and any temporary injunction for this purpose may be granted by  
4053 any judge or chancellor authorized by law to grant injunctions.  
4054 Any security required to be deposited may be sold by the  
4055 department at public sale if necessary in order to recover any  
4056 tax, interest, or penalty due. Notice of such sale may be served  
4057 personally or by mail upon the person who deposited the  
4058 security. If by mail, notice sent to the last known address as  
4059 it appears on the records of the department is sufficient for  
4060 the purpose of this requirement. Upon such sale, the surplus, if

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4061 any, above the amount due under this chapter shall be returned  
4062 to the person who deposited the security. The department may  
4063 adopt rules necessary to administer this subsection. For the  
4064 purpose of the cash deposit, bond, or other security required by  
4065 this subsection, the term "person" includes:

4066 (a) The ~~These~~ entities defined as a "person" listed in s.  
4067 212.02~~(12)~~.

4068 Section 36. Subsection (1) of section 212.15, Florida  
4069 Statutes, is amended to read:

4070 212.15 Taxes declared state funds; penalties for failure to  
4071 remit taxes; due and delinquent dates; judicial review.—

4072 (1) The taxes imposed by this chapter ~~shall, except as~~  
4073 ~~provided in s. 212.06(5)(a)2.e.,~~ become state funds upon, at the  
4074 ~~moment of collection and~~ are ~~shall for each month be~~ due to the  
4075 department on, the first day of the succeeding month and ~~be~~  
4076 delinquent on the 21st day of such month. All returns postmarked  
4077 after the 20th day of such month are delinquent.

4078 Section 37. Subsection (3) of section 213.015, Florida  
4079 Statutes, is amended to read:

4080 213.015 Taxpayer rights.—There is created a Florida  
4081 Taxpayer's Bill of Rights to guarantee that the rights, privacy,  
4082 and property of Florida taxpayers are adequately safeguarded and  
4083 protected during tax assessment, collection, and enforcement  
4084 processes administered under the revenue laws of this state. The  
4085 Taxpayer's Bill of Rights compiles, in one document, brief but  
4086 comprehensive statements which explain, in simple, nontechnical  
4087 terms, the rights and obligations of the Department of Revenue  
4088 and taxpayers. Section 192.0105 provides additional rights  
4089 afforded to payors of property taxes and assessments. The rights

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4090 afforded taxpayers to ensure that their privacy and property are  
 4091 safeguarded and protected during tax assessment and collection  
 4092 are available only insofar as they are implemented in other  
 4093 parts of the Florida Statutes or rules of the Department of  
 4094 Revenue. The rights so guaranteed Florida taxpayers in the  
 4095 Florida Statutes and the departmental rules are:

4096 (3) The right to be represented or advised by counsel or  
 4097 other qualified representatives at any time in administrative  
 4098 interactions with the department, the right to procedural  
 4099 safeguards with respect to recording of interviews during tax  
 4100 determination or collection processes conducted by the  
 4101 department, the right to be treated in a professional manner by  
 4102 department personnel, and the right to have audits, inspections  
 4103 of records, and interviews conducted at a reasonable time and  
 4104 place except in criminal and internal investigations (see ss.  
 4105 198.06, 199.218, 201.11(1), 203.02, 206.14, 211.125(3),  
 4106 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (11) ~~(13)~~,  
 4107 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

4108 Section 38. Subsection (3) of section 218.245, Florida  
 4109 Statutes, is amended to read:

4110 218.245 Revenue sharing; apportionment.—

4111 (3) Revenues attributed to the increase in distribution to  
 4112 the Revenue Sharing Trust Fund for Municipalities pursuant to s.  
 4113 212.20(5)(d)5. ~~s. 212.20(6)(d)5.~~ from 1.0715 percent to 1.3409  
 4114 percent provided in chapter 2003-402, Laws of Florida, shall be  
 4115 distributed to each eligible municipality and ~~any~~ unit of local  
 4116 government that is consolidated as provided by s. 9, Art. VIII  
 4117 of the State Constitution of 1885, as preserved by s. 6(e), Art.  
 4118 VIII, 1968 revised constitution, as follows: each eligible local

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4119 government's allocation shall be based on the amount it received  
 4120 from the half-cent sales tax under s. 218.61 in the prior state  
 4121 fiscal year divided by the total receipts under s. 218.61 in the  
 4122 prior state fiscal year for all eligible local governments.  
 4123 However, for the purpose of calculating this distribution, the  
 4124 amount received from the half-cent sales tax under s. 218.61 in  
 4125 the prior state fiscal year by a unit of local government which  
 4126 is consolidated as provided by s. 9, Art. VIII of the State  
 4127 Constitution of 1885, as amended, and as preserved by s. 6(e),  
 4128 Art. VIII, of the Constitution as revised in 1968, shall be  
 4129 reduced by 50 percent for such local government and for the  
 4130 total receipts. For eligible municipalities that began  
 4131 participating in the allocation of half-cent sales tax under s.  
 4132 218.61 in the previous state fiscal year, their annual receipts  
 4133 shall be calculated by dividing their actual receipts by the  
 4134 number of months they participated, and the result multiplied by  
 4135 12.

4136 Section 39. Subsections (5), (6), and (7) of section  
 4137 218.65, Florida Statutes, are amended to read:

4138 218.65 Emergency distribution.—

4139 (5) At the beginning of each fiscal year, the Department of  
 4140 Revenue shall calculate a base allocation for each eligible  
 4141 county equal to the difference between the current per capita  
 4142 limitation times the county's population, minus prior year  
 4143 ordinary distributions to the county pursuant to ss.  
 4144 212.20(5)(d)2. ~~ss. 212.20(6)(d)2.~~, 218.61, and 218.62. If moneys  
 4145 deposited into the Local Government Half-cent Sales Tax Clearing  
 4146 Trust Fund pursuant to s. 212.20(5)(d)3. ~~s. 212.20(6)(d)3.~~,  
 4147 excluding moneys appropriated for supplemental distributions

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4148 pursuant to subsection (8), for the current year are less than  
4149 or equal to the sum of the base allocations, each eligible  
4150 county must ~~shall~~ receive a share of the appropriated amount  
4151 proportional to its base allocation. If the deposited amount  
4152 exceeds the sum of the base allocations, each county must ~~shall~~  
4153 receive its base allocation, and the excess appropriated amount,  
4154 less any amounts distributed under subsection (6), shall be  
4155 distributed equally on a per capita basis among the eligible  
4156 counties.

4157 (6) If moneys deposited in the Local Government Half-cent  
4158 Sales Tax Clearing Trust Fund pursuant to s. 212.20(5)(d)3. ~~s.~~  
4159 ~~212.20(6)(d)3.~~ exceed the amount necessary to provide the base  
4160 allocation to each eligible county, the moneys in the trust fund  
4161 may be used to provide a transitional distribution, ~~as specified~~  
4162 ~~in this subsection,~~ to certain counties whose population has  
4163 increased. The transitional distribution shall be made available  
4164 to each county that qualified for a distribution under  
4165 subsection (2) in the prior year but does not, because of the  
4166 requirements of paragraph (2)(a), qualify for a distribution in  
4167 the current year. Beginning on July 1 of the year following the  
4168 year in which the county no longer qualifies for a distribution  
4169 under subsection (2), the county shall receive two-thirds of the  
4170 amount received in the prior year, and beginning July 1 of the  
4171 second year following the year in which the county no longer  
4172 qualifies for a distribution under subsection (2), the county  
4173 shall receive one-third of the amount it received in the last  
4174 year it qualified for the distribution under subsection (2). If  
4175 insufficient moneys are available in the Local Government Half-  
4176 cent Sales Tax Clearing Trust Fund to fully provide such a

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4177 transitional distribution to each county that meets the  
 4178 eligibility criteria in this section, each eligible county shall  
 4179 receive a share of the available moneys proportional to the  
 4180 amount it would have received had moneys been sufficient to  
 4181 fully provide such a transitional distribution to each eligible  
 4182 county.

4183 (7) The distribution provided in s. 212.20(5)(d)3. There is  
 4184 hereby annually appropriated from the Local Government Half-cent  
 4185 Sales Tax Clearing Trust Fund ~~the distribution provided in s.~~  
 4186 ~~212.20(6)(d)3.~~ to be used for emergency and supplemental  
 4187 distributions pursuant to this section.

4188 Section 40. Paragraph (q) of subsection (1) of section  
 4189 288.1045, Florida Statutes, is amended to read:

4190 288.1045 Qualified defense contractor and space flight  
 4191 business tax refund program.—

4192 (1) DEFINITIONS.—As used in this section:

4193 (q) "Space flight business" means the manufacturing,  
 4194 processing, or assembly of space flight technology products,  
 4195 space flight facilities, space flight propulsion systems, or  
 4196 space vehicles, satellites, or stations of any kind possessing  
 4197 the capability for space flight, as defined by s. 212.02~~(23)~~, or  
 4198 components thereof, and includes, in supporting space flight,  
 4199 vehicle launch activities, flight operations, ground control or  
 4200 ground support, and all administrative activities directly  
 4201 related to such activities. The term does not include products  
 4202 that are designed or manufactured for general commercial  
 4203 aviation or other uses even if those products may also serve an  
 4204 incidental use in space flight applications.

4205 Section 41. Paragraphs (a) and (d) of subsection (3) of

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4206 section 288.11621, Florida Statutes, are amended to read:

4207 288.11621 Spring training baseball franchises.—

4208 (3) USE OF FUNDS.—

4209 (a) A certified applicant may use funds provided under s.  
4210 212.20(5)(d)6.b. ~~s. 212.20(6)(d)6.b.~~ only to:

4211 1. Serve the public purpose of acquiring, constructing,  
4212 reconstructing, or renovating a facility for a spring training  
4213 franchise.

4214 2. Pay or pledge for the payment of debt service on, or to  
4215 fund debt service reserve funds, arbitrage rebate obligations,  
4216 or other amounts payable with respect thereto, bonds issued for  
4217 the acquisition, construction, reconstruction, or renovation of  
4218 such facility, or for the reimbursement of such costs or the  
4219 refinancing of bonds issued for such purposes.

4220 3. Assist in the relocation of a spring training franchise  
4221 from one unit of local government to another only if the  
4222 governing board of the current host local government by a  
4223 majority vote agrees to relocation.

4224 (d)1. All certified applicants must place unexpended state  
4225 funds received pursuant to s. 212.20(5)(d)6.b. ~~s.~~  
4226 ~~212.20(6)(d)6.b.~~ in a trust fund or separate account for use  
4227 only as authorized in this section.

4228 2. A certified applicant may request that the Department of  
4229 Revenue suspend further distributions of state funds made  
4230 available under s. 212.20(5)(d)6.b. ~~s. 212.20(6)(d)6.b.~~ for 12  
4231 months after expiration of an existing agreement with a spring  
4232 training franchise to provide the certified applicant with an  
4233 opportunity to enter into a new agreement with a spring training  
4234 franchise, at which time the distributions shall resume.

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4235           3. The expenditure of state funds distributed to an  
 4236 applicant certified before July 1, 2010, must begin within 48  
 4237 months after the initial receipt of the state funds. In  
 4238 addition, the construction of, or capital improvements to, a  
 4239 spring training facility must be completed within 24 months  
 4240 after the project's commencement.

4241           Section 42. Subsections (1) and (3), paragraph (a) of  
 4242 subsection (5), and paragraph (e) of subsection (7) of section  
 4243 288.11625, Florida Statutes, are amended to read:

4244           288.11625 Sports development.—

4245           (1) ADMINISTRATION.—The department shall serve as the state  
 4246 agency responsible for screening applicants for state funding  
 4247 under s. 212.20(5)(d)6.f. ~~s. 212.20(6)(d)6.f.~~

4248           (3) PURPOSE.—The purpose of this section is to provide  
 4249 applicants state funding under s. 212.20(5)(d)6.f. ~~s.~~  
 4250 ~~212.20(6)(d)6.f.~~ for the public purpose of constructing,  
 4251 reconstructing, renovating, or improving a facility.

4252           (5) EVALUATION PROCESS.—

4253           (a) Before recommending an applicant to receive a state  
 4254 distribution under s. 212.20(5)(d)6.f. ~~s. 212.20(6)(d)6.f.~~, the  
 4255 department must verify that:

4256           1. The applicant or beneficiary is responsible for the  
 4257 construction, reconstruction, renovation, or improvement of a  
 4258 facility and obtained at least three bids for the project.

4259           2. If the applicant is not a unit of local government, a  
 4260 unit of local government holds title to the property on which  
 4261 the facility and project are, or will be, located.

4262           3. If the applicant is a unit of local government in whose  
 4263 jurisdiction the facility is, or will be, located, the unit of

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4264 local government has an exclusive intent agreement to negotiate  
4265 in this state with the beneficiary.

4266 4. A unit of local government in whose jurisdiction the  
4267 facility is, or will be, located supports the application for  
4268 state funds. Such support must be verified by the adoption of a  
4269 resolution, after a public hearing, that the project serves a  
4270 public purpose.

4271 5. The applicant or beneficiary has not previously  
4272 defaulted or failed to meet any statutory requirements of a  
4273 previous state-administered sports-related program under s.  
4274 288.1162, s. 288.11621, s. 288.11631, or this section.  
4275 Additionally, the applicant or beneficiary is not currently  
4276 receiving state distributions under s. 212.20 for the facility  
4277 that is the subject of the application, unless the applicant  
4278 demonstrates that the franchise that applied for a distribution  
4279 under s. 212.20 no longer plays at the facility that is the  
4280 subject of the application.

4281 6. The applicant or beneficiary has sufficiently  
4282 demonstrated a commitment to employ residents of this state,  
4283 contract with Florida-based firms, and purchase locally  
4284 available building materials to the greatest extent possible.

4285 7. If the applicant is a unit of local government, the  
4286 applicant has a certified copy of a signed agreement with a  
4287 beneficiary for the use of the facility. If the applicant is a  
4288 beneficiary, the beneficiary must enter into an agreement with  
4289 the department. The applicant's or beneficiary's agreement must  
4290 also require the following:

4291 a. The beneficiary must reimburse the state for state funds  
4292 that will be distributed if the beneficiary relocates or no

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4293 longer occupies or uses the facility as the facility's primary  
4294 tenant before the agreement expires. Reimbursements must be sent  
4295 to the Department of Revenue for deposit into the General  
4296 Revenue Fund.

4297       b. The beneficiary must pay for signage or advertising  
4298 within the facility. The signage or advertising must be placed  
4299 in a prominent location as close to the field of play or  
4300 competition as is practicable, must be displayed consistent with  
4301 signage or advertising in the same location and of like value,  
4302 and must feature Florida advertising approved by the Florida  
4303 Tourism Industry Marketing Corporation.

4304       8. The project will commence within 12 months after  
4305 receiving state funds or did not commence before January 1,  
4306 2013.

4307       (7) CONTRACT.—An applicant approved by the Legislature and  
4308 certified by the department must enter into a contract with the  
4309 department which:

4310       (e) Requires the applicant to reimburse the state by  
4311 electing to do one of the following:

4312       1. After all distributions have been made, reimburse at the  
4313 end of the contract term any amount by which the total  
4314 distributions made under s. 212.20(5)(d)6.f. ~~s. 212.20(6)(d)6.f.~~  
4315 exceed actual new incremental state sales taxes generated by  
4316 sales at the facility during the contract, plus a 5 percent  
4317 penalty on that amount.

4318       2. After the applicant begins to submit the independent  
4319 analysis under paragraph (c), reimburse each year any amount by  
4320 which the previous year's annual distribution exceeds 75 percent  
4321 of the actual new incremental state sales taxes generated by

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4322 sales at the facility.

4323

4324 Any reimbursement due to the state must be made within 90 days  
4325 after the applicable distribution under this paragraph. If the  
4326 applicant is unable or unwilling to reimburse the state for such  
4327 amount, the department may place a lien on the applicant's  
4328 facility. If the applicant is a municipality or county, it may  
4329 reimburse the state from its half-cent sales tax allocation, as  
4330 provided in s. 218.64(3). Reimbursements must be sent to the  
4331 Department of Revenue for deposit into the General Revenue Fund.

4332 Section 43. Paragraph (c) of subsection (2) and paragraphs  
4333 (a), (c), and (d) of subsection (3) of section 288.11631,  
4334 Florida Statutes, are amended to read:

4335 288.11631 Retention of Major League Baseball spring  
4336 training baseball franchises.—

4337 (2) CERTIFICATION PROCESS.—

4338 (c) Each applicant certified on or after July 1, 2013,  
4339 shall enter into an agreement with the department which:

4340 1. Specifies the amount of the state incentive funding to  
4341 be distributed. The amount of state incentive funding per  
4342 certified applicant may not exceed \$20 million. However, if a  
4343 certified applicant's facility is used by more than one spring  
4344 training franchise, the maximum amount may not exceed \$50  
4345 million, and the Department of Revenue shall make distributions  
4346 to the applicant pursuant to s. 212.20(5)(d)6.e. ~~s.~~  
4347 ~~212.20(6)(d)6.e.~~

4348 2. States the criteria that the certified applicant must  
4349 meet in order to remain certified. These criteria must include a  
4350 provision stating that the spring training franchise must

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4351 reimburse the state for any funds received if the franchise does  
4352 not comply with the terms of the contract. If bonds were issued  
4353 to construct or renovate a facility for a spring training  
4354 franchise, the required reimbursement must be equal to the total  
4355 amount of state distributions expected to be paid from the date  
4356 the franchise violates the agreement with the applicant through  
4357 the final maturity of the bonds.

4358 3. States that the certified applicant is subject to  
4359 decertification if the certified applicant fails to comply with  
4360 this section or the agreement.

4361 4. States that the department may recover state incentive  
4362 funds if the certified applicant is decertified.

4363 5. Specifies the information that the certified applicant  
4364 must report to the department.

4365 6. Includes any provision deemed prudent by the department.

4366 (3) USE OF FUNDS.—

4367 (a) A certified applicant may use funds provided under s.  
4368 212.20(5)(d)6.e. ~~s. 212.20(6)(d)6.e.~~ only to:

4369 1. Serve the public purpose of constructing or renovating a  
4370 facility for a spring training franchise.

4371 2. Pay or pledge for the payment of debt service on, or to  
4372 fund debt service reserve funds, arbitrage rebate obligations,  
4373 or other amounts payable with respect thereto, bonds issued for  
4374 the construction or renovation of such facility, or for the  
4375 reimbursement of such costs or the refinancing of bonds issued  
4376 for such purposes.

4377 (c) The Department of Revenue may not distribute funds  
4378 under s. 212.20(5)(d)6.e. ~~s. 212.20(6)(d)6.e.~~ until July 1,  
4379 2016. Further, the Department of Revenue may not distribute

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4380 funds to an applicant certified on or after July 1, 2013, until  
4381 it receives notice from the department that:

4382 1. The certified applicant has encumbered funds under  
4383 either subparagraph (a)1. or subparagraph (a)2.; and

4384 2. If applicable, any existing agreement with a spring  
4385 training franchise for the use of a facility has expired.

4386 (d)1. All certified applicants shall place unexpended state  
4387 funds received pursuant to s. 212.20(5)(d)6.e. ~~s.~~  
4388 ~~212.20(6)(d)6.e.~~ in a trust fund or separate account for use  
4389 only as authorized in this section.

4390 2. A certified applicant may request that the department  
4391 notify the Department of Revenue to suspend further  
4392 distributions of state funds made available under s.  
4393 212.20(5)(d)6.e. ~~s. 212.20(6)(d)6.e.~~ for 12 months after  
4394 expiration of an existing agreement with a spring training  
4395 franchise to provide the certified applicant with an opportunity  
4396 to enter into a new agreement with a spring training franchise,  
4397 at which time the distributions shall resume.

4398 3. The expenditure of state funds distributed to an  
4399 applicant certified after July 1, 2013, must begin within 48  
4400 months after the initial receipt of the state funds. In  
4401 addition, the construction or renovation of a spring training  
4402 facility must be completed within 24 months after the project's  
4403 commencement.

4404 Section 44. Subsection (6) of section 288.1169, Florida  
4405 Statutes, is amended to read:

4406 288.1169 International Game Fish Association World Center  
4407 facility.—

4408 (6) The department shall ~~must~~ recertify every 10 years that

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4409 the facility is open, that the International Game Fish  
 4410 Association World Center continues to be the only international  
 4411 administrative headquarters, fishing museum, and Hall of Fame in  
 4412 the United States recognized by the International Game Fish  
 4413 Association, and that the project is meeting the minimum  
 4414 projections for attendance or sales tax revenues as required at  
 4415 the time of original certification. If the facility is not  
 4416 recertified during this 10-year review as meeting the minimum  
 4417 projections, ~~then~~ funding shall be abated until the  
 4418 certification criteria are met. If the project fails to generate  
 4419 \$1 million of annual revenues pursuant to paragraph (2) (e), the  
 4420 distribution of revenues pursuant to s. 212.20(5)(d)6.d. ~~s.~~  
 4421 ~~212.20(6)(d)6.d.~~ shall be reduced to an amount equal to \$83,333  
 4422 multiplied by a fraction, the numerator of which is the actual  
 4423 revenues generated and the denominator of which is \$1 million.  
 4424 Such reduction remains in effect until revenues generated by the  
 4425 project in a 12-month period equal or exceed \$1 million.

4426 Section 45. Subsection (8) of section 551.102, Florida  
 4427 Statutes, is amended to read:

4428 551.102 Definitions.—As used in this chapter, the term:

4429 (8) "Slot machine" means a ~~any~~ mechanical or electrical  
 4430 contrivance, terminal that may or may not be capable of  
 4431 downloading slot games from a central server system, machine, or  
 4432 other device that, upon insertion of a coin, bill, ticket,  
 4433 token, or similar object or upon payment of any consideration  
 4434 ~~whatsoever~~, including the use of an ~~any~~ electronic payment  
 4435 system except a credit card or debit card, is available to play  
 4436 or operate, the play or operation of which, whether by reason of  
 4437 skill or application of the element of chance or both, may

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4438 deliver or entitle the person or persons playing or operating  
 4439 the contrivance, terminal, machine, or other device to receive  
 4440 cash, billets, tickets, tokens, or electronic credits to be  
 4441 exchanged for cash or to receive merchandise or anything of  
 4442 value ~~whatsoever~~, whether the payoff is made automatically from  
 4443 the machine or manually. The term includes associated equipment  
 4444 necessary to conduct the operation of the contrivance, terminal,  
 4445 machine, or other device. Slot machines may use spinning reels,  
 4446 video displays, or both. A slot machine is not a "coin-operated  
 4447 amusement machine" as defined in s. 212.02(24) or an amusement  
 4448 game or machine as described in s. 546.10, and is slot machines  
 4449 ~~are~~ not subject to the tax imposed by s. 212.05(1)(h).

4450 Section 46. Paragraph (a) of subsection (1) of section  
 4451 790.0655, Florida Statutes, is amended to read:

4452 790.0655 Purchase and delivery of handguns; mandatory  
 4453 waiting period; exceptions; penalties.—

4454 (1) (a) There is ~~shall be~~ a mandatory 3-day waiting period,  
 4455 ~~which shall be 3 days~~, excluding weekends and legal holidays,  
 4456 between the purchase and the delivery at retail of a any  
 4457 handgun. The term "purchase" means the transfer of money or  
 4458 other valuable consideration to the retailer. The term "handgun"  
 4459 means a firearm capable of being carried and used by one hand,  
 4460 such as a pistol or revolver. The term "retailer" ~~means and~~  
 4461 ~~includes every person engaged in~~ has the meaning ascribed  
 4462 ~~business of making sales at retail or for distribution, or use,~~  
 4463 ~~or consumption, or storage to be used or consumed in this state,~~  
 4464 ~~as defined in s. 212.02(13).~~

4465 Section 47. For the purpose of incorporating the amendment  
 4466 made by this act to section 212.05, Florida Statutes, in a

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4467 reference thereto, paragraph (v) of subsection (7) of section  
4468 212.08, Florida Statutes, is reenacted to read:

4469 212.08 Sales, rental, use, consumption, distribution, and  
4470 storage tax; specified exemptions.—The sale at retail, the  
4471 rental, the use, the consumption, the distribution, and the  
4472 storage to be used or consumed in this state of the following  
4473 are hereby specifically exempt from the tax imposed by this  
4474 chapter.

4475 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
4476 entity by this chapter do not inure to any transaction that is  
4477 otherwise taxable under this chapter when payment is made by a  
4478 representative or employee of the entity by any means,  
4479 including, but not limited to, cash, check, or credit card, even  
4480 when that representative or employee is subsequently reimbursed  
4481 by the entity. In addition, exemptions provided to any entity by  
4482 this subsection do not inure to any transaction that is  
4483 otherwise taxable under this chapter unless the entity has  
4484 obtained a sales tax exemption certificate from the department  
4485 or the entity obtains or provides other documentation as  
4486 required by the department. Eligible purchases or leases made  
4487 with such a certificate must be in strict compliance with this  
4488 subsection and departmental rules, and any person who makes an  
4489 exempt purchase with a certificate that is not in strict  
4490 compliance with this subsection and the rules is liable for and  
4491 shall pay the tax. The department may adopt rules to administer  
4492 this subsection.

4493 (v) *Professional services.*—

4494 1. Also exempted are professional, insurance, or personal  
4495 service transactions that involve sales as inconsequential

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4496 elements for which no separate charges are made.

4497       2. The personal service transactions exempted pursuant to  
4498 subparagraph 1. do not exempt the sale of information services  
4499 involving the furnishing of printed, mimeographed, or  
4500 multigraphed matter, or matter duplicating written or printed  
4501 matter in any other manner, other than professional services and  
4502 services of employees, agents, or other persons acting in a  
4503 representative or fiduciary capacity or information services  
4504 furnished to newspapers and radio and television stations. As  
4505 used in this subparagraph, the term "information services"  
4506 includes the services of collecting, compiling, or analyzing  
4507 information of any kind or nature and furnishing reports thereof  
4508 to other persons.

4509       3. This exemption does not apply to any service warranty  
4510 transaction taxable under s. 212.0506.

4511       4. This exemption does not apply to any service transaction  
4512 taxable under s. 212.05(1)(i).

4513       Section 48. For the purpose of incorporating the amendment  
4514 made by this act to section 212.0506, Florida Statutes, in a  
4515 reference thereto, section 634.131, Florida Statutes, is  
4516 reenacted to read:

4517       634.131 Tax on premiums and assessments.—Premiums and  
4518 assessments received by insurers or service agreement companies  
4519 and taxed under this section are not subject to any premium tax  
4520 provided for in the Florida Insurance Code. However, the gross  
4521 amount of such premiums and assessments is subject to the sales  
4522 tax imposed by s. 212.0506.

4523       Section 49. For the purpose of incorporating the amendment  
4524 made by this act to section 212.0506, Florida Statutes, in a

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4525 reference thereto, subsection (2) of section 634.415, Florida  
4526 Statutes, is reenacted to read:

4527       634.415 Tax on premiums; annual statement; reports.—

4528       (2) The gross amount of premiums and assessments is subject  
4529 to the sales tax imposed by s. 212.0506.

4530       Section 50. For the purpose of incorporating the amendment  
4531 made by this act to section 212.054, Florida Statutes, in a  
4532 reference thereto, paragraphs (a) and (c) of subsection (3) of  
4533 section 202.18, Florida Statutes, are reenacted to read:

4534       202.18 Allocation and disposition of tax proceeds.—The  
4535 proceeds of the communications services taxes remitted under  
4536 this chapter shall be treated as follows:

4537       (3) (a) Notwithstanding any law to the contrary, the  
4538 proceeds of each local communications services tax levied by a  
4539 municipality or county pursuant to s. 202.19(1) or s. 202.20(1),  
4540 less the department's costs of administration, shall be  
4541 transferred to the Local Communications Services Tax Clearing  
4542 Trust Fund and held there to be distributed to such municipality  
4543 or county. However, the proceeds of any communications services  
4544 tax imposed pursuant to s. 202.19(5) shall be deposited and  
4545 disbursed in accordance with ss. 212.054 and 212.055. For  
4546 purposes of this section, the proceeds of any tax levied by a  
4547 municipality, county, or school board under s. 202.19(1) or s.  
4548 202.20(1) are all funds collected and received by the department  
4549 pursuant to a specific levy authorized by such sections,  
4550 including any interest and penalties attributable to the tax  
4551 levy.

4552       (c)1. Except as otherwise provided in this paragraph,  
4553 proceeds of the taxes levied pursuant to s. 202.19, less amounts

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4554 deducted for costs of administration in accordance with  
4555 paragraph (b), shall be distributed monthly to the appropriate  
4556 jurisdictions. The proceeds of taxes imposed pursuant to s.  
4557 202.19(5) shall be distributed in the same manner as  
4558 discretionary surtaxes are distributed, in accordance with ss.  
4559 212.054 and 212.055.

4560 2. The department shall make any adjustments to the  
4561 distributions pursuant to this section which are necessary to  
4562 reflect the proper amounts due to individual jurisdictions or  
4563 trust funds. In the event that the department adjusts amounts  
4564 due to reflect a correction in the situsing of a customer, such  
4565 adjustment shall be limited to the amount of tax actually  
4566 collected from such customer by the dealer of communication  
4567 services.

4568 3.a. Adjustments in distributions which are necessary to  
4569 correct misallocations between jurisdictions shall be governed  
4570 by this subparagraph. If the department determines that  
4571 misallocations between jurisdictions occurred, it shall provide  
4572 written notice of such determination to all affected  
4573 jurisdictions. The notice shall include the amount of the  
4574 misallocations, the basis upon which the determination was made,  
4575 data supporting the determination, and the identity of each  
4576 affected jurisdiction. The notice shall also inform all affected  
4577 jurisdictions of their authority to enter into a written  
4578 agreement establishing a method of adjustment as described in  
4579 sub-subparagraph c.

4580 b. An adjustment affecting a distribution to a jurisdiction  
4581 which is less than 90 percent of the average monthly  
4582 distribution to that jurisdiction for the 6 months immediately

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4583 preceding the department's determination, as reported by all  
4584 communications services dealers, shall be made in the month  
4585 immediately following the department's determination that  
4586 misallocations occurred.

4587 c. If an adjustment affecting a distribution to a  
4588 jurisdiction equals or exceeds 90 percent of the average monthly  
4589 distribution to that jurisdiction for the 6 months immediately  
4590 preceding the department's determination, as reported by all  
4591 communications services dealers, the affected jurisdictions may  
4592 enter into a written agreement establishing a method of  
4593 adjustment. If the agreement establishing a method of adjustment  
4594 provides for payments of local communications services tax  
4595 monthly distributions, the amount of any such payment agreed to  
4596 may not exceed the local communications services tax monthly  
4597 distributions available to the jurisdiction that was allocated  
4598 amounts in excess of those to which it was entitled. If affected  
4599 jurisdictions execute a written agreement specifying a method of  
4600 adjustment, a copy of the written agreement shall be provided to  
4601 the department no later than the first day of the month  
4602 following 90 days after the date the department transmits notice  
4603 of the misallocation. If the department does not receive a copy  
4604 of the written agreement within the specified time period, an  
4605 adjustment affecting a distribution to a jurisdiction made  
4606 pursuant to this sub-subparagraph shall be prorated over a time  
4607 period that equals the time period over which the misallocations  
4608 occurred.

4609 Section 51. For the purpose of incorporating the amendment  
4610 made by this act to section 212.054, Florida Statutes, in a  
4611 reference thereto, subsection (3) of section 202.20, Florida

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4612 Statutes, is reenacted to read:

4613 202.20 Local communications services tax conversion rates.-

4614 (3) For any county or school board that levies a  
 4615 discretionary surtax under s. 212.055, the rate of such tax on  
 4616 communications services as authorized by s. 202.19(5) shall be  
 4617 as follows:

4618

County	.5% Discretionary surtax conversion rates	1% Discretionary surtax conversion rates	1.5% Discretionary surtax conversion rates
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4619

4620

Alachua	0.3%	0.6%	0.8%
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4621

Baker	0.3%	0.5%	0.8%
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4622

Bay	0.3%	0.5%	0.8%
-----	------	------	------

4623

Bradford	0.3%	0.6%	0.8%
----------	------	------	------

4624

Brevard	0.3%	0.6%	0.9%
---------	------	------	------

4625

Broward	0.3%	0.5%	0.8%
---------	------	------	------

4626

Calhoun	0.3%	0.5%	0.8%
---------	------	------	------

4627

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4628	Charlotte	0.3%	0.6%	0.9%
4629	Citrus	0.3%	0.6%	0.9%
4630	Clay	0.3%	0.6%	0.8%
4631	Collier	0.4%	0.7%	1.0%
4632	Columbia	0.3%	0.6%	0.9%
4633	Desoto	0.3%	0.6%	0.8%
4634	Dixie	0.3%	0.5%	0.8%
4635	Duval	0.3%	0.6%	0.8%
4636	Escambia	0.3%	0.6%	0.9%
4637	Flagler	0.4%	0.7%	1.0%
4638	Franklin	0.3%	0.6%	0.9%
4639	Gadsden	0.3%	0.5%	0.8%
4640	Gilchrist	0.3%	0.5%	0.7%
4641	Glades	0.3%	0.6%	0.8%
	Gulf	0.3%	0.5%	0.8%

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4642	Hamilton	0.3%	0.6%	0.8%
4643	Hardee	0.3%	0.5%	0.8%
4644	Hendry	0.3%	0.6%	0.9%
4645	Hernando	0.3%	0.6%	0.9%
4646	Highlands	0.3%	0.6%	0.9%
4647	Hillsborough	0.3%	0.6%	0.8%
4648	Holmes	0.3%	0.6%	0.8%
4649	Indian River	0.3%	0.6%	0.9%
4650	Jackson	0.3%	0.5%	0.7%
4651	Jefferson	0.3%	0.5%	0.8%
4652	Lafayette	0.3%	0.5%	0.7%
4653	Lake	0.3%	0.6%	0.9%
4654	Lee	0.3%	0.6%	0.9%
4655	Leon	0.3%	0.6%	0.8%
4656				

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4657	Levy	0.3%	0.5%	0.8%
4658	Liberty	0.3%	0.6%	0.8%
4659	Madison	0.3%	0.5%	0.8%
4660	Manatee	0.3%	0.6%	0.8%
4661	Marion	0.3%	0.5%	0.8%
4662	Martin	0.3%	0.6%	0.8%
4663	Miami-Dade	0.3%	0.5%	0.8%
4664	Monroe	0.3%	0.6%	0.9%
4665	Nassau	0.3%	0.6%	0.8%
4666	Okaloosa	0.3%	0.6%	0.8%
4667	Okeechobee	0.3%	0.6%	0.9%
4668	Orange	0.3%	0.5%	0.8%
4669	Osceola	0.3%	0.5%	0.8%
4670	Palm Beach	0.3%	0.6%	0.8%
	Pasco	0.3%	0.6%	0.9%

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4671	Pinellas	0.3%	0.6%	0.9%
4672	Polk	0.3%	0.6%	0.8%
4673	Putnam	0.3%	0.6%	0.8%
4674	St. Johns	0.3%	0.6%	0.8%
4675	St. Lucie	0.3%	0.6%	0.8%
4676	Santa Rosa	0.3%	0.6%	0.9%
4677	Sarasota	0.3%	0.6%	0.9%
4678	Seminole	0.3%	0.6%	0.8%
4679	Sumter	0.3%	0.5%	0.8%
4680	Suwannee	0.3%	0.6%	0.8%
4681	Taylor	0.3%	0.6%	0.9%
4682	Union	0.3%	0.5%	0.8%
4683	Volusia	0.3%	0.6%	0.8%
4684	Wakulla	0.3%	0.6%	0.9%
4685				

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Walton	0.3%	0.6%	0.9%
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4686

Washington	0.3%	0.5%	0.8%
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4687

4688

4689 The discretionary surtax conversion rate with respect to  
 4690 communications services reflected on bills dated on or after  
 4691 October 1, 2001, shall take effect without any further action by  
 4692 a county or school board that has levied a surtax on or before  
 4693 October 1, 2001. For a county or school board that levies a  
 4694 surtax subsequent to October 1, 2001, the discretionary surtax  
 4695 conversion rate with respect to communications services shall  
 4696 take effect upon the effective date of the surtax as provided in  
 4697 s. 212.054. The discretionary sales surtax rate on  
 4698 communications services for a county or school board levying a  
 4699 combined rate which is not listed in the table provided by this  
 4700 subsection shall be calculated by averaging or adding the  
 4701 appropriate rates from the table and rounding up to the nearest  
 4702 tenth of a percent.

4703 Section 52. For the purpose of incorporating the amendment  
 4704 made by this act to section 212.054, Florida Statutes, in  
 4705 references thereto, paragraph (a) of subsection (4), paragraph  
 4706 (a) of subsection (8), and subsection (9) of section 212.08,  
 4707 Florida Statutes, are reenacted to read:

4708 212.08 Sales, rental, use, consumption, distribution, and  
 4709 storage tax; specified exemptions.—The sale at retail, the  
 4710 rental, the use, the consumption, the distribution, and the  
 4711 storage to be used or consumed in this state of the following  
 4712 are hereby specifically exempt from the tax imposed by this

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4713 chapter.

4714 (4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES, ETC.—

4715 (a) Also exempt are:

4716 1. Water delivered to the purchaser through pipes or  
4717 conduits or delivered for irrigation purposes. The sale of  
4718 drinking water in bottles, cans, or other containers, including  
4719 water that contains minerals or carbonation in its natural state  
4720 or water to which minerals have been added at a water treatment  
4721 facility regulated by the Department of Environmental Protection  
4722 or the Department of Health, is exempt. This exemption does not  
4723 apply to the sale of drinking water in bottles, cans, or other  
4724 containers if carbonation or flavorings, except those added at a  
4725 water treatment facility, have been added. Water that has been  
4726 enhanced by the addition of minerals and that does not contain  
4727 any added carbonation or flavorings is also exempt.

4728 2. All fuels used by a public or private utility, including  
4729 any municipal corporation or rural electric cooperative  
4730 association, in the generation of electric power or energy for  
4731 sale. Fuel other than motor fuel and diesel fuel is taxable as  
4732 provided in this chapter with the exception of fuel expressly  
4733 exempt herein. Natural gas and natural gas fuel as defined in s.  
4734 206.9951(2) are exempt from the tax imposed by this chapter when  
4735 placed into the fuel supply system of a motor vehicle. Effective  
4736 July 1, 2013, natural gas used to generate electricity in a non-  
4737 combustion fuel cell used in stationary equipment is exempt from  
4738 the tax imposed by this chapter. Motor fuels and diesel fuels  
4739 are taxable as provided in chapter 206, with the exception of  
4740 those motor fuels and diesel fuels used by railroad locomotives  
4741 or vessels to transport persons or property in interstate or

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4742 foreign commerce, which are taxable under this chapter only to  
4743 the extent provided herein. The basis of the tax shall be the  
4744 ratio of intrastate mileage to interstate or foreign mileage  
4745 traveled by the carrier's railroad locomotives or vessels that  
4746 were used in interstate or foreign commerce and that had at  
4747 least some Florida mileage during the previous fiscal year of  
4748 the carrier, such ratio to be determined at the close of the  
4749 fiscal year of the carrier. However, during the fiscal year in  
4750 which the carrier begins its initial operations in this state,  
4751 the carrier's mileage apportionment factor may be determined on  
4752 the basis of an estimated ratio of anticipated miles in this  
4753 state to anticipated total miles for that year, and  
4754 subsequently, additional tax shall be paid on the motor fuel and  
4755 diesel fuels, or a refund may be applied for, on the basis of  
4756 the actual ratio of the carrier's railroad locomotives' or  
4757 vessels' miles in this state to its total miles for that year.  
4758 This ratio shall be applied each month to the total Florida  
4759 purchases made in this state of motor and diesel fuels to  
4760 establish that portion of the total used and consumed in  
4761 intrastate movement and subject to tax under this chapter. The  
4762 basis for imposition of any discretionary surtax shall be set  
4763 forth in s. 212.054. Fuels used exclusively in intrastate  
4764 commerce do not qualify for the proration of tax.

4765 3. The transmission or wheeling of electricity.

4766 4. Dyed diesel fuel placed into the storage tank of a  
4767 vessel used exclusively for the commercial fishing and  
4768 aquacultural purposes listed in s. 206.41(4)(c)3.

4769 (8) PARTIAL EXEMPTIONS; VESSELS ENGAGED IN INTERSTATE OR  
4770 FOREIGN COMMERCE.—

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4771 (a) The sale or use of vessels and parts thereof used to  
4772 transport persons or property in interstate or foreign commerce,  
4773 including commercial fishing vessels, is subject to the taxes  
4774 imposed in this chapter only to the extent provided herein. The  
4775 basis of the tax shall be the ratio of intrastate mileage to  
4776 interstate or foreign mileage traveled by the carrier's vessels  
4777 which were used in interstate or foreign commerce and which had  
4778 at least some Florida mileage during the previous fiscal year.  
4779 The ratio would be determined at the close of the carrier's  
4780 fiscal year. However, during the fiscal year in which the vessel  
4781 begins its initial operations in this state, the vessel's  
4782 mileage apportionment factor may be determined on the basis of  
4783 an estimated ratio of anticipated miles in this state to  
4784 anticipated total miles for that year and, subsequently,  
4785 additional tax shall be paid on the vessel, or a refund may be  
4786 applied for, on the basis of the actual ratio of the vessel's  
4787 miles in this state to its total miles for that year. This ratio  
4788 shall be applied each month to the total Florida purchases of  
4789 such vessels and parts thereof which are used in Florida to  
4790 establish that portion of the total used and consumed in  
4791 intrastate movement and subject to the tax at the applicable  
4792 rate. The basis for imposition of any discretionary surtax shall  
4793 be as set forth in s. 212.054. Items, appropriate to carry out  
4794 the purposes for which a vessel is designed or equipped and  
4795 used, purchased by the owner, operator, or agent of a vessel for  
4796 use on board such vessel shall be deemed to be parts of the  
4797 vessel upon which the same are used or consumed. Vessels and  
4798 parts thereof used to transport persons or property in  
4799 interstate and foreign commerce are hereby determined to be

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4800 susceptible to a distinct and separate classification for  
4801 taxation under the provisions of this chapter. Vessels and parts  
4802 thereof used exclusively in intrastate commerce do not qualify  
4803 for the proration of tax.

4804 (9) PARTIAL EXEMPTIONS; RAILROADS AND MOTOR VEHICLES  
4805 ENGAGED IN INTERSTATE OR FOREIGN COMMERCE.—

4806 (a) Railroads that are licensed as common carriers by the  
4807 Surface Transportation Board and parts thereof used to transport  
4808 persons or property in interstate or foreign commerce are  
4809 subject to tax imposed in this chapter only to the extent  
4810 provided herein. The basis of the tax shall be the ratio of  
4811 intrastate mileage to interstate or foreign mileage traveled by  
4812 the carrier during the previous fiscal year of the carrier. Such  
4813 ratio is to be determined at the close of the carrier's fiscal  
4814 year. However, during the fiscal year in which the railroad  
4815 begins its initial operations in this state, the railroad's  
4816 mileage apportionment factor may be determined on the basis of  
4817 an estimated ratio of anticipated miles in this state to  
4818 anticipated total miles for that year and, subsequently,  
4819 additional tax shall be paid on the railroad, or a refund may be  
4820 applied for, on the basis of the actual ratio of the railroad's  
4821 miles in this state to its total miles for that year. This ratio  
4822 shall be applied each month to the purchases of the railroad in  
4823 this state which are used in this state to establish that  
4824 portion of the total used and consumed in intrastate movement  
4825 and subject to tax under this chapter. The basis for imposition  
4826 of any discretionary surtax is set forth in s. 212.054.

4827 Railroads that are licensed as common carriers by the Surface  
4828 Transportation Board and parts thereof used to transport persons

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4829 or property in interstate and foreign commerce are hereby  
4830 determined to be susceptible to a distinct and separate  
4831 classification for taxation under the provisions of this  
4832 chapter.

4833 (b) Motor vehicles that are engaged in interstate commerce  
4834 as common carriers, and parts thereof, used to transport persons  
4835 or property in interstate or foreign commerce are subject to tax  
4836 imposed in this chapter only to the extent provided herein. The  
4837 basis of the tax shall be the ratio of intrastate mileage to  
4838 interstate or foreign mileage traveled by the carrier's motor  
4839 vehicles which were used in interstate or foreign commerce and  
4840 which had at least some Florida mileage during the previous  
4841 fiscal year of the carrier. Such ratio is to be determined at  
4842 the close of the carrier's fiscal year. However, during the  
4843 fiscal year in which the carrier begins its initial operations  
4844 in this state, the carrier's mileage apportionment factor may be  
4845 determined on the basis of an estimated ratio of anticipated  
4846 miles in this state to anticipated total miles for that year  
4847 and, subsequently, additional tax shall be paid on the carrier,  
4848 or a refund may be applied for, on the basis of the actual ratio  
4849 of the carrier's miles in this state to its total miles for that  
4850 year. This ratio shall be applied each month to the purchases in  
4851 this state of such motor vehicles and parts thereof which are  
4852 used in this state to establish that portion of the total used  
4853 and consumed in intrastate movement and subject to tax under  
4854 this chapter. The basis for imposition of any discretionary  
4855 surtax is set forth in s. 212.054. Motor vehicles that are  
4856 engaged in interstate commerce, and parts thereof, used to  
4857 transport persons or property in interstate and foreign commerce

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4858 are hereby determined to be susceptible to a distinct and  
 4859 separate classification for taxation under the provisions of  
 4860 this chapter. Motor vehicles and parts thereof used exclusively  
 4861 in intrastate commerce do not qualify for the proration of tax.  
 4862 For purposes of this paragraph, parts of a motor vehicle engaged  
 4863 in interstate commerce include a separate tank not connected to  
 4864 the fuel supply system of the motor vehicle into which diesel  
 4865 fuel is placed to operate a refrigeration unit or other  
 4866 equipment.

4867 Section 53. For the purpose of incorporating the amendment  
 4868 made by this act to section 212.054, Florida Statutes, in a  
 4869 reference thereto, paragraph (a) of subsection (3) of section  
 4870 921.0022, Florida Statutes, is reenacted to read:

4871 921.0022 Criminal Punishment Code; offense severity ranking  
 4872 chart.—

4873 (3) OFFENSE SEVERITY RANKING CHART

4874 (a) LEVEL 1

4875

Florida Statute	Felony Degree	Description
24.118(3) (a)	3rd	Counterfeit or altered state lottery ticket.
212.054(2) (b)	3rd	Discretionary sales surtax; limitations, administration, and collection.
212.15(2) (b)	3rd	Failure to remit sales

4876

4877

4878

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4879			taxes, amount greater than \$300 but less than \$20,000.
	316.1935 (1)	3rd	Fleeing or attempting to elude law enforcement officer.
4880			
	319.30 (5)	3rd	Sell, exchange, give away certificate of title or identification number plate.
4881			
	319.35 (1) (a)	3rd	Tamper, adjust, change, etc., an odometer.
4882			
	320.26 (1) (a)	3rd	Counterfeit, manufacture, or sell registration license plates or validation stickers.
4883			
	322.212 (1) (a) - (c)	3rd	Possession of forged, stolen, counterfeit, or unlawfully issued driver license; possession of simulated identification.
4884			
	322.212 (4)	3rd	Supply or aid in supplying unauthorized driver license or identification card.
4885			

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4886	322.212 (5) (a)	3rd	False application for driver license or identification card.
4887	414.39 (2)	3rd	Unauthorized use, possession, forgery, or alteration of food assistance program, Medicaid ID, value greater than \$200.
4888	414.39 (3) (a)	3rd	Fraudulent misappropriation of public assistance funds by employee/official, value more than \$200.
4889	443.071 (1)	3rd	False statement or representation to obtain or increase reemployment assistance benefits.
4890	509.151 (1)	3rd	Defraud an innkeeper, food or lodging value greater than \$300.
4891	517.302 (1)	3rd	Violation of the Florida Securities and Investor Protection Act.
	562.27 (1)	3rd	Possess still or still

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4892			apparatus.
	713.69	3rd	Tenant removes property upon which lien has accrued, value more than \$50.
4893			
	812.014 (3) (c)	3rd	Petit theft (3rd conviction); theft of any property not specified in subsection (2).
4894			
	812.081 (2)	3rd	Unlawfully makes or causes to be made a reproduction of a trade secret.
4895			
	815.04 (5) (a)	3rd	Offense against intellectual property (i.e., computer programs, data).
4896			
	817.52 (2)	3rd	Hiring with intent to defraud, motor vehicle services.
4897			
	817.569 (2)	3rd	Use of public record or public records information or providing false information to facilitate commission of a felony.
4898			

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4899	826.01	3rd	Bigamy.
4900	828.122 (3)	3rd	Fighting or baiting animals.
4901	831.04 (1)	3rd	Any erasure, alteration, etc., of any replacement deed, map, plat, or other document listed in s. 92.28.
4902	831.31 (1) (a)	3rd	Sell, deliver, or possess counterfeit controlled substances, all but s. 893.03(5) drugs.
4903	832.041 (1)	3rd	Stopping payment with intent to defraud \$150 or more.
4904	832.05 (2) (b) & (4) (c)	3rd	Knowing, making, issuing worthless checks \$150 or more or obtaining property in return for worthless check \$150 or more.
4905	838.15 (2)	3rd	Commercial bribe receiving.
4906	838.16	3rd	Commercial bribery.
	843.18	3rd	Fleeing by boat to elude a law enforcement officer.

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4907

847.011 (1) (a) 3rd Sell, distribute, etc.,  
obscene, lewd, etc.,  
material (2nd conviction).

4908

849.01 3rd Keeping gambling house.

4909

849.09 (1) (a) - (d) 3rd Lottery; set up, promote,  
etc., or assist therein,  
conduct or advertise drawing  
for prizes, or dispose of  
property or money by means  
of lottery.

4910

849.23 3rd Gambling-related machines;  
"common offender" as to  
property rights.

4911

849.25 (2) 3rd Engaging in bookmaking.

4912

860.08 3rd Interfere with a railroad  
signal.

4913

860.13 (1) (a) 3rd Operate aircraft while under  
the influence.

4914

893.13 (2) (a) 2. 3rd Purchase of cannabis.

4915

893.13 (6) (a) 3rd Possession of cannabis (more

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than 20 grams).

4916

934.03(1)(a)

3rd

Intercepts, or procures any other person to intercept, any wire or oral communication.

4917

4918

4919 Section 54. For the purpose of incorporating the amendments  
 4920 made by this act to sections 212.06 and 212.08, Florida  
 4921 Statutes, in references thereto, paragraphs (b) and (c) of  
 4922 subsection (2) and subsection (3) of section 288.1258, Florida  
 4923 Statutes, are reenacted to read:

4924 288.1258 Entertainment industry qualified production  
 4925 companies; application procedure; categories; duties of the  
 4926 Department of Revenue; records and reports.—

4927 (2) APPLICATION PROCEDURE.—

4928 (b)1. The Office of Film and Entertainment shall establish  
 4929 a process by which an entertainment industry production company  
 4930 may be approved by the office as a qualified production company  
 4931 and may receive a certificate of exemption from the Department  
 4932 of Revenue for the sales and use tax exemptions under ss.  
 4933 212.031, 212.06, and 212.08.

4934 2. Upon determination by the Office of Film and  
 4935 Entertainment that a production company meets the established  
 4936 approval criteria and qualifies for exemption, the Office of  
 4937 Film and Entertainment shall return the approved application or  
 4938 application renewal or extension to the Department of Revenue,  
 4939 which shall issue a certificate of exemption.

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4940           3. The Office of Film and Entertainment shall deny an  
4941 application or application for renewal or extension from a  
4942 production company if it determines that the production company  
4943 does not meet the established approval criteria.

4944           (c) The Office of Film and Entertainment shall develop,  
4945 with the cooperation of the Department of Revenue and local  
4946 government entertainment industry promotion agencies, a  
4947 standardized application form for use in approving qualified  
4948 production companies.

4949           1. The application form shall include, but not be limited  
4950 to, production-related information on employment, proposed  
4951 budgets, planned purchases of items exempted from sales and use  
4952 taxes under ss. 212.031, 212.06, and 212.08, a signed  
4953 affirmation from the applicant that any items purchased for  
4954 which the applicant is seeking a tax exemption are intended for  
4955 use exclusively as an integral part of entertainment industry  
4956 preproduction, production, or postproduction activities engaged  
4957 in primarily in this state, and a signed affirmation from the  
4958 Office of Film and Entertainment that the information on the  
4959 application form has been verified and is correct. In lieu of  
4960 information on projected employment, proposed budgets, or  
4961 planned purchases of exempted items, a production company  
4962 seeking a 1-year certificate of exemption may submit summary  
4963 historical data on employment, production budgets, and purchases  
4964 of exempted items related to production activities in this  
4965 state. Any information gathered from production companies for  
4966 the purposes of this section shall be considered confidential  
4967 taxpayer information and shall be disclosed only as provided in  
4968 s. 213.053.

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4969           2. The application form may be distributed to applicants by  
4970 the Office of Film and Entertainment or local film commissions.

4971           (3) CATEGORIES.—

4972           (a)1. A production company may be qualified for designation  
4973 as a qualified production company for a period of 1 year if the  
4974 company has operated a business in Florida at a permanent  
4975 address for a period of 12 consecutive months. Such a qualified  
4976 production company shall receive a single 1-year certificate of  
4977 exemption from the Department of Revenue for the sales and use  
4978 tax exemptions under ss. 212.031, 212.06, and 212.08, which  
4979 certificate shall expire 1 year after issuance or upon the  
4980 cessation of business operations in the state, at which time the  
4981 certificate shall be surrendered to the Department of Revenue.

4982           2. The Office of Film and Entertainment shall develop a  
4983 method by which a qualified production company may annually  
4984 renew a 1-year certificate of exemption for a period of up to 5  
4985 years without requiring the production company to resubmit a new  
4986 application during that 5-year period.

4987           3. Any qualified production company may submit a new  
4988 application for a 1-year certificate of exemption upon the  
4989 expiration of that company's certificate of exemption.

4990           (b)1. A production company may be qualified for designation  
4991 as a qualified production company for a period of 90 days. Such  
4992 production company shall receive a single 90-day certificate of  
4993 exemption from the Department of Revenue for the sales and use  
4994 tax exemptions under ss. 212.031, 212.06, and 212.08, which  
4995 certificate shall expire 90 days after issuance, with extensions  
4996 contingent upon approval of the Office of Film and  
4997 Entertainment. The certificate shall be surrendered to the

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4998 Department of Revenue upon its expiration.

4999         2. Any production company may submit a new application for  
5000 a 90-day certificate of exemption upon the expiration of that  
5001 company's certificate of exemption.

5002         Section 55. For the purpose of incorporating the amendment  
5003 made by this act to section 212.06, Florida Statutes, in a  
5004 reference thereto, section 366.051, Florida Statutes, is  
5005 reenacted to read:

5006         366.051 Cogeneration; small power production; commission  
5007 jurisdiction.—Electricity produced by cogeneration and small  
5008 power production is of benefit to the public when included as  
5009 part of the total energy supply of the entire electric grid of  
5010 the state or consumed by a cogenerator or small power producer.  
5011 The electric utility in whose service area a cogenerator or  
5012 small power producer is located shall purchase, in accordance  
5013 with applicable law, all electricity offered for sale by such  
5014 cogenerator or small power producer; or the cogenerator or small  
5015 power producer may sell such electricity to any other electric  
5016 utility in the state. The commission shall establish guidelines  
5017 relating to the purchase of power or energy by public utilities  
5018 from cogenerators or small power producers and may set rates at  
5019 which a public utility must purchase power or energy from a  
5020 cogenerator or small power producer. In fixing rates for power  
5021 purchased by public utilities from cogenerators or small power  
5022 producers, the commission shall authorize a rate equal to the  
5023 purchasing utility's full avoided costs. A utility's "full  
5024 avoided costs" are the incremental costs to the utility of the  
5025 electric energy or capacity, or both, which, but for the  
5026 purchase from cogenerators or small power producers, such

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5027 utility would generate itself or purchase from another source.  
5028 The commission may use a statewide avoided unit when setting  
5029 full avoided capacity costs. If the cogenerator or small power  
5030 producer provides adequate security, based on its financial  
5031 stability, and no costs in excess of full avoided costs are  
5032 likely to be incurred by the electric utility over the term  
5033 during which electricity is to be provided, the commission shall  
5034 authorize the levelization of payments and the elimination of  
5035 discounts due to risk factors in determining the rates. Public  
5036 utilities shall provide transmission or distribution service to  
5037 enable a retail customer to transmit electrical power generated  
5038 by the customer at one location to the customer's facilities at  
5039 another location, if the commission finds that the provision of  
5040 this service, and the charges, terms, and other conditions  
5041 associated with the provision of this service, are not likely to  
5042 result in higher cost electric service to the utility's general  
5043 body of retail and wholesale customers or adversely affect the  
5044 adequacy or reliability of electric service to all customers.  
5045 Notwithstanding any other provision of law, power generated by  
5046 the customer and provided by the utility to the customers'  
5047 facility at another location is subject to the gross receipts  
5048 tax imposed under s. 203.01 and the use tax imposed under s.  
5049 212.06. Such taxes shall apply at the time the power is provided  
5050 at such other location and shall be based upon the cost price of  
5051 such power as provided in s. 212.06(1)(b).

5052 Section 56. For the purpose of incorporating the amendment  
5053 made by this act to section 212.08, Florida Statutes, in a  
5054 reference thereto, subsection (1) of section 213.22, Florida  
5055 Statutes, is reenacted to read:

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5056 213.22 Technical assistance advisements.—

5057 (1) The department may issue informal technical assistance  
5058 advisements to persons, upon written request, as to the position  
5059 of the department on the tax consequences of a stated  
5060 transaction or event, under existing statutes, rules, or  
5061 policies. After the issuance of an assessment, a technical  
5062 assistance advisement may not be issued to a taxpayer who  
5063 requests an advisement relating to the tax or liability for tax  
5064 in respect to which the assessment has been made, except that a  
5065 technical assistance advisement may be issued to a taxpayer who  
5066 requests an advisement relating to the exemptions in s.  
5067 212.08(1) or (2) at any time. Technical assistance advisements  
5068 shall have no precedential value except to the taxpayer who  
5069 requests the advisement and then only for the specific  
5070 transaction addressed in the technical assistance advisement,  
5071 unless specifically stated otherwise in the advisement. Any  
5072 modification of an advisement shall be prospective only. A  
5073 technical assistance advisement is not an order issued pursuant  
5074 to s. 120.565 or s. 120.569 or a rule or policy of general  
5075 applicability under s. 120.54. The provisions of s. 120.53 are  
5076 not applicable to technical assistance advisements.

5077 Section 57. For the purpose of incorporating the amendment  
5078 made by this act to section 212.08, Florida Statutes, in a  
5079 reference thereto, section 465.187, Florida Statutes, is  
5080 reenacted to read:

5081 465.187 Sale of medicinal drugs.—The sale of medicinal  
5082 drugs dispensed upon the order of a practitioner pursuant to  
5083 this chapter shall be entitled to the exemption from sales tax  
5084 provided for in s. 212.08.

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5085 Section 58. For the purpose of incorporating the amendment  
5086 made by this act to section 212.17, Florida Statutes, in a  
5087 reference thereto, paragraph (a) of subsection (5) of section  
5088 212.11, Florida Statutes, is reenacted to read:

5089 212.11 Tax returns and regulations.—

5090 (5) (a) Each dealer that claims any credits granted in this  
5091 chapter against that dealer's sales and use tax liabilities  
5092 shall submit to the department, upon request, documentation that  
5093 provides all of the information required to verify the dealer's  
5094 entitlement to such credits, excluding credits authorized  
5095 pursuant to the provisions of s. 212.17. All information must be  
5096 broken down as prescribed by the department and shall be  
5097 submitted in a manner that enables the department to verify that  
5098 the credits are allowable by law. With respect to any credit  
5099 that is granted in the form of a refund of previously paid  
5100 taxes, supporting documentation must be provided with the  
5101 application for refund and the penalty provisions of paragraph  
5102 (c) do not apply.

5103 Section 59. For the purpose of incorporating the amendment  
5104 made by this act to section 212.18, Florida Statutes, in a  
5105 reference thereto, subsection (4) of section 212.04, Florida  
5106 Statutes, is reenacted to read:

5107 212.04 Admissions tax; rate, procedure, enforcement.—

5108 (4) Each person who exercises the privilege of charging  
5109 admission taxes, as herein defined, shall apply for, and at that  
5110 time shall furnish the information and comply with the  
5111 provisions of s. 212.18 not inconsistent herewith and receive  
5112 from the department, a certificate of right to exercise such  
5113 privilege, which certificate shall apply to each place of

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5114 business where such privilege is exercised and shall be in the  
5115 manner and form prescribed by the department. Such certificate  
5116 shall be issued upon payment to the department of a registration  
5117 fee of \$5 by the applicant. Each person exercising the privilege  
5118 of charging such admission taxes as herein defined shall cause  
5119 to be kept records and accounts showing the admission which  
5120 shall be in the form as the department may from time to time  
5121 prescribe, inclusive of records of all tickets numbered and  
5122 issued for a period of not less than the time within which the  
5123 department may, as permitted by s. 95.091(3), make an assessment  
5124 with respect to any admission evidenced by such records and  
5125 accounts, and inclusive of all bills or checks of customers who  
5126 are charged any of the taxes defined herein, showing the charge  
5127 made to each for that period. The department is empowered to use  
5128 each and every one of the powers granted herein to the  
5129 department to discover the amount of tax to be paid by each such  
5130 person and to enforce the payment thereof as are hereby granted  
5131 the department for the discovery and enforcement of the payment  
5132 of taxes hereinafter levied on the sales of tangible personal  
5133 property.

5134 Section 60. For the purpose of incorporating the amendment  
5135 made by this act to section 212.18, Florida Statutes, in  
5136 references thereto, paragraph (b) of subsection (1) of section  
5137 212.07, Florida Statutes, is reenacted to read:

5138 212.07 Sales, storage, use tax; tax added to purchase  
5139 price; dealer not to absorb; liability of purchasers who cannot  
5140 prove payment of the tax; penalties; general exemptions.—

5141 (1)

5142 (b) A resale must be in strict compliance with s. 212.18

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5143 and the rules and regulations adopted thereunder. A dealer who  
5144 makes a sale for resale that is not in strict compliance with s.  
5145 212.18 and the rules and regulations adopted thereunder is  
5146 liable for and must pay the tax. A dealer who makes a sale for  
5147 resale shall document the exempt nature of the transaction, as  
5148 established by rules adopted by the department, by retaining a  
5149 copy of the purchaser's resale certificate. In lieu of  
5150 maintaining a copy of the certificate, a dealer may document,  
5151 before the time of sale, an authorization number provided  
5152 telephonically or electronically by the department, or by such  
5153 other means established by rule of the department. The dealer  
5154 may rely on a resale certificate issued pursuant to s.  
5155 212.18(3)(d), valid at the time of receipt from the purchaser,  
5156 without seeking annual verification of the resale certificate if  
5157 the dealer makes recurring sales to a purchaser in the normal  
5158 course of business on a continual basis. For purposes of this  
5159 paragraph, "recurring sales to a purchaser in the normal course  
5160 of business" refers to a sale in which the dealer extends credit  
5161 to the purchaser and records the debt as an account receivable,  
5162 or in which the dealer sells to a purchaser who has an  
5163 established cash or C.O.D. account, similar to an open credit  
5164 account. For purposes of this paragraph, purchases are made from  
5165 a selling dealer on a continual basis if the selling dealer  
5166 makes, in the normal course of business, sales to the purchaser  
5167 at least once in every 12-month period. A dealer may, through  
5168 the informal protest provided for in s. 213.21 and the rules of  
5169 the department, provide the department with evidence of the  
5170 exempt status of a sale. Consumer certificates of exemption  
5171 executed by those exempt entities that were registered with the

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5172 department at the time of sale, resale certificates provided by  
5173 purchasers who were active dealers at the time of sale, and  
5174 verification by the department of a purchaser's active dealer  
5175 status at the time of sale in lieu of a resale certificate shall  
5176 be accepted by the department when submitted during the protest  
5177 period, but may not be accepted in any proceeding under chapter  
5178 120 or any circuit court action instituted under chapter 72.

5179 Section 61. For the purpose of incorporating the amendment  
5180 made by this act to section 212.18, Florida Statutes, in a  
5181 reference thereto, paragraph (p) of subsection (5) of section  
5182 212.08, Florida Statutes, is reenacted to read:

5183 212.08 Sales, rental, use, consumption, distribution, and  
5184 storage tax; specified exemptions.—The sale at retail, the  
5185 rental, the use, the consumption, the distribution, and the  
5186 storage to be used or consumed in this state of the following  
5187 are hereby specifically exempt from the tax imposed by this  
5188 chapter.

5189 (5) EXEMPTIONS; ACCOUNT OF USE.—

5190 (p) *Community contribution tax credit for donations.*—

5191 1. Authorization.—Persons who are registered with the  
5192 department under s. 212.18 to collect or remit sales or use tax  
5193 and who make donations to eligible sponsors are eligible for tax  
5194 credits against their state sales and use tax liabilities as  
5195 provided in this paragraph:

5196 a. The credit shall be computed as 50 percent of the  
5197 person's approved annual community contribution.

5198 b. The credit shall be granted as a refund against state  
5199 sales and use taxes reported on returns and remitted in the 12  
5200 months preceding the date of application to the department for

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5201 the credit as required in sub-subparagraph 3.c. If the annual  
5202 credit is not fully used through such refund because of  
5203 insufficient tax payments during the applicable 12-month period,  
5204 the unused amount may be included in an application for a refund  
5205 made pursuant to sub-subparagraph 3.c. in subsequent years  
5206 against the total tax payments made for such year. Carryover  
5207 credits may be applied for a 3-year period without regard to any  
5208 time limitation that would otherwise apply under s. 215.26.

5209 c. A person may not receive more than \$200,000 in annual  
5210 tax credits for all approved community contributions made in any  
5211 one year.

5212 d. All proposals for the granting of the tax credit require  
5213 the prior approval of the Department of Economic Opportunity.

5214 e. The total amount of tax credits which may be granted for  
5215 all programs approved under this paragraph, s. 220.183, and s.  
5216 624.5105 is \$18.4 million in the 2015-2016 fiscal year, \$21.4  
5217 million in the 2016-2017 fiscal year, and \$21.4 million in the  
5218 2017-2018 fiscal year for projects that provide housing  
5219 opportunities for persons with special needs or homeownership  
5220 opportunities for low-income households or very-low-income  
5221 households and \$3.5 million annually for all other projects. As  
5222 used in this paragraph, the term "person with special needs" has  
5223 the same meaning as in s. 420.0004 and the terms "low-income  
5224 person," "low-income household," "very-low-income person," and  
5225 "very-low-income household" have the same meanings as in s.  
5226 420.9071.

5227 f. A person who is eligible to receive the credit provided  
5228 in this paragraph, s. 220.183, or s. 624.5105 may receive the  
5229 credit only under one section of the person's choice.

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5230 2. Eligibility requirements.—

5231 a. A community contribution by a person must be in the

5232 following form:

5233 (I) Cash or other liquid assets;

5234 (II) Real property;

5235 (III) Goods or inventory; or

5236 (IV) Other physical resources identified by the Department

5237 of Economic Opportunity.

5238 b. All community contributions must be reserved exclusively

5239 for use in a project. As used in this sub-subparagraph, the term

5240 "project" means activity undertaken by an eligible sponsor which

5241 is designed to construct, improve, or substantially rehabilitate

5242 housing that is affordable to low-income households or very-low-

5243 income households; designed to provide housing opportunities for

5244 persons with special needs; designed to provide commercial,

5245 industrial, or public resources and facilities; or designed to

5246 improve entrepreneurial and job-development opportunities for

5247 low-income persons. A project may be the investment necessary to

5248 increase access to high-speed broadband capability in a rural

5249 community that had an enterprise zone designated pursuant to

5250 chapter 290 as of May 1, 2015, including projects that result in

5251 improvements to communications assets that are owned by a

5252 business. A project may include the provision of museum

5253 educational programs and materials that are directly related to

5254 a project approved between January 1, 1996, and December 31,

5255 1999, and located in an area which was in an enterprise zone

5256 designated pursuant to s. 290.0065 as of May 1, 2015. This

5257 paragraph does not preclude projects that propose to construct

5258 or rehabilitate housing for low-income households or very-low-

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5259 income households on scattered sites or housing opportunities  
5260 for persons with special needs. With respect to housing,  
5261 contributions may be used to pay the following eligible special  
5262 needs, low-income, and very-low-income housing-related  
5263 activities:

5264 (I) Project development impact and management fees for  
5265 special needs, low-income, or very-low-income housing projects;

5266 (II) Down payment and closing costs for persons with  
5267 special needs, low-income persons, and very-low-income persons;

5268 (III) Administrative costs, including housing counseling  
5269 and marketing fees, not to exceed 10 percent of the community  
5270 contribution, directly related to special needs, low-income, or  
5271 very-low-income projects; and

5272 (IV) Removal of liens recorded against residential property  
5273 by municipal, county, or special district local governments if  
5274 satisfaction of the lien is a necessary precedent to the  
5275 transfer of the property to a low-income person or very-low-  
5276 income person for the purpose of promoting home ownership.  
5277 Contributions for lien removal must be received from a  
5278 nonrelated third party.

5279 c. The project must be undertaken by an "eligible sponsor,"  
5280 which includes:

5281 (I) A community action program;

5282 (II) A nonprofit community-based development organization  
5283 whose mission is the provision of housing for persons with  
5284 special needs, low-income households, or very-low-income  
5285 households or increasing entrepreneurial and job-development  
5286 opportunities for low-income persons;

5287 (III) A neighborhood housing services corporation;

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5288 (IV) A local housing authority created under chapter 421;  
 5289 (V) A community redevelopment agency created under s.  
 5290 163.356;  
 5291 (VI) A historic preservation district agency or  
 5292 organization;  
 5293 (VII) A regional workforce board;  
 5294 (VIII) A direct-support organization as provided in s.  
 5295 1009.983;  
 5296 (IX) An enterprise zone development agency created under s.  
 5297 290.0056;  
 5298 (X) A community-based organization incorporated under  
 5299 chapter 617 which is recognized as educational, charitable, or  
 5300 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
 5301 and whose bylaws and articles of incorporation include  
 5302 affordable housing, economic development, or community  
 5303 development as the primary mission of the corporation;  
 5304 (XI) Units of local government;  
 5305 (XII) Units of state government; or  
 5306 (XIII) Any other agency that the Department of Economic  
 5307 Opportunity designates by rule.  
 5308  
 5309 A contributing person may not have a financial interest in the  
 5310 eligible sponsor.  
 5311 d. The project must be located in an area which was in an  
 5312 enterprise zone designated pursuant to chapter 290 as of May 1,  
 5313 2015, or a Front Porch Florida Community, unless the project  
 5314 increases access to high-speed broadband capability in a rural  
 5315 community that had an enterprise zone designated pursuant to  
 5316 chapter 290 as of May 1, 2015, but is physically located outside

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5317 the designated rural zone boundaries. Any project designed to  
5318 construct or rehabilitate housing for low-income households or  
5319 very-low-income households or housing opportunities for persons  
5320 with special needs is exempt from the area requirement of this  
5321 sub-subparagraph.

5322 e.(I) If, during the first 10 business days of the state  
5323 fiscal year, eligible tax credit applications for projects that  
5324 provide housing opportunities for persons with special needs or  
5325 homeownership opportunities for low-income households or very-  
5326 low-income households are received for less than the annual tax  
5327 credits available for those projects, the Department of Economic  
5328 Opportunity shall grant tax credits for those applications and  
5329 grant remaining tax credits on a first-come, first-served basis  
5330 for subsequent eligible applications received before the end of  
5331 the state fiscal year. If, during the first 10 business days of  
5332 the state fiscal year, eligible tax credit applications for  
5333 projects that provide housing opportunities for persons with  
5334 special needs or homeownership opportunities for low-income  
5335 households or very-low-income households are received for more  
5336 than the annual tax credits available for those projects, the  
5337 Department of Economic Opportunity shall grant the tax credits  
5338 for those applications as follows:

5339 (A) If tax credit applications submitted for approved  
5340 projects of an eligible sponsor do not exceed \$200,000 in total,  
5341 the credits shall be granted in full if the tax credit  
5342 applications are approved.

5343 (B) If tax credit applications submitted for approved  
5344 projects of an eligible sponsor exceed \$200,000 in total, the  
5345 amount of tax credits granted pursuant to sub-sub-sub-

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5346 subparagraph (A) shall be subtracted from the amount of  
5347 available tax credits, and the remaining credits shall be  
5348 granted to each approved tax credit application on a pro rata  
5349 basis.

5350 (II) If, during the first 10 business days of the state  
5351 fiscal year, eligible tax credit applications for projects other  
5352 than those that provide housing opportunities for persons with  
5353 special needs or homeownership opportunities for low-income  
5354 households or very-low-income households are received for less  
5355 than the annual tax credits available for those projects, the  
5356 Department of Economic Opportunity shall grant tax credits for  
5357 those applications and shall grant remaining tax credits on a  
5358 first-come, first-served basis for subsequent eligible  
5359 applications received before the end of the state fiscal year.  
5360 If, during the first 10 business days of the state fiscal year,  
5361 eligible tax credit applications for projects other than those  
5362 that provide housing opportunities for persons with special  
5363 needs or homeownership opportunities for low-income households  
5364 or very-low-income households are received for more than the  
5365 annual tax credits available for those projects, the Department  
5366 of Economic Opportunity shall grant the tax credits for those  
5367 applications on a pro rata basis.

5368 3. Application requirements.—

5369 a. An eligible sponsor seeking to participate in this  
5370 program must submit a proposal to the Department of Economic  
5371 Opportunity which sets forth the name of the sponsor, a  
5372 description of the project, and the area in which the project is  
5373 located, together with such supporting information as is  
5374 prescribed by rule. The proposal must also contain a resolution

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5375 from the local governmental unit in which the project is located  
5376 certifying that the project is consistent with local plans and  
5377 regulations.

5378       b. A person seeking to participate in this program must  
5379 submit an application for tax credit to the Department of  
5380 Economic Opportunity which sets forth the name of the sponsor, a  
5381 description of the project, and the type, value, and purpose of  
5382 the contribution. The sponsor shall verify, in writing, the  
5383 terms of the application and indicate its receipt of the  
5384 contribution, and such verification must accompany the  
5385 application for tax credit. The person must submit a separate  
5386 tax credit application to the Department of Economic Opportunity  
5387 for each individual contribution that it makes to each  
5388 individual project.

5389       c. A person who has received notification from the  
5390 Department of Economic Opportunity that a tax credit has been  
5391 approved must apply to the department to receive the refund.  
5392 Application must be made on the form prescribed for claiming  
5393 refunds of sales and use taxes and be accompanied by a copy of  
5394 the notification. A person may submit only one application for  
5395 refund to the department within a 12-month period.

5396       4. Administration.—

5397       a. The Department of Economic Opportunity may adopt rules  
5398 necessary to administer this paragraph, including rules for the  
5399 approval or disapproval of proposals by a person.

5400       b. The decision of the Department of Economic Opportunity  
5401 must be in writing, and, if approved, the notification shall  
5402 state the maximum credit allowable to the person. Upon approval,  
5403 the Department of Economic Opportunity shall transmit a copy of

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5404 the decision to the department.

5405 c. The Department of Economic Opportunity shall  
5406 periodically monitor all projects in a manner consistent with  
5407 available resources to ensure that resources are used in  
5408 accordance with this paragraph; however, each project must be  
5409 reviewed at least once every 2 years.

5410 d. The Department of Economic Opportunity shall, in  
5411 consultation with the statewide and regional housing and  
5412 financial intermediaries, market the availability of the  
5413 community contribution tax credit program to community-based  
5414 organizations.

5415 5. Expiration.—This paragraph expires June 30, 2018;  
5416 however, any accrued credit carryover that is unused on that  
5417 date may be used until the expiration of the 3-year carryover  
5418 period for such credit.

5419 Section 62. For the purpose of incorporating the amendment  
5420 made by this act to section 212.18, Florida Statutes, in  
5421 references thereto, paragraph (a) of subsection (10) and  
5422 subsection (11) of section 213.053, Florida Statutes, are  
5423 reenacted to read:

5424 213.053 Confidentiality and information sharing.—

5425 (10) (a) Notwithstanding other provisions of this section,  
5426 the department shall, subject to paragraph (c) and to the  
5427 safeguards and limitations of paragraphs (b) and (d), disclose  
5428 to the governing body of a municipality, a county, or a  
5429 subcounty district levying a local option tax, or any state tax  
5430 that is distributed to units of local government based upon  
5431 place of collection, which the department is responsible for  
5432 administering, names and addresses only of the taxpayers granted

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5433 a certificate of registration pursuant to s. 212.18(3) who  
5434 reside within or adjacent to the taxing boundaries of such  
5435 municipality, county, or subcounty district when sufficient  
5436 information is supplied by the municipality, the county, or  
5437 subcounty district as the department by rule may prescribe,  
5438 provided such governing bodies are following s. 212.18(3)  
5439 relative to the denial of an occupational license after the  
5440 department cancels a dealer's sales tax certificate of  
5441 registration.

5442 (11) Notwithstanding any other provision of this section,  
5443 with respect to a request for verification of a certificate of  
5444 registration issued pursuant to s. 212.18 to a specified dealer  
5445 or taxpayer or with respect to a request by a law enforcement  
5446 officer for verification of a certificate of registration issued  
5447 pursuant to s. 538.09 to a specified secondhand dealer or  
5448 pursuant to s. 538.25 to a specified secondary metals recycler,  
5449 the department may disclose whether the specified person holds a  
5450 valid certificate or whether a specified certificate number is  
5451 valid or whether a specified certificate number has been  
5452 canceled or is inactive or invalid and the name of the holder of  
5453 the certificate. This subsection shall not be construed to  
5454 create a duty to request verification of any certificate of  
5455 registration.

5456 Section 63. For the purpose of incorporating the amendment  
5457 made by this act to section 212.18, Florida Statutes, in a  
5458 reference thereto, paragraph (h) of subsection (9) of section  
5459 365.172, Florida Statutes, is reenacted to read:

5460 365.172 Emergency communications number "E911."—

5461 (9) PREPAID WIRELESS E911 FEE.—

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5462 (h) A seller of prepaid wireless services in this state  
5463 must register with the Department of Revenue for each place of  
5464 business as required by s. 212.18(3) and the Department of  
5465 Revenue's administrative rule regarding registration as a sales  
5466 and use tax dealer. A separate application is required for each  
5467 place of business. A valid certificate of registration issued by  
5468 the Department of Revenue to a seller for sales and use tax  
5469 purposes is sufficient for purposes of the registration  
5470 requirement of this subsection. There is no fee for registration  
5471 for remittance of the prepaid wireless E911 fee.

5472 Section 64. This act shall take effect January 1, 2017.