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A bill to be entitled
 An act relating to tax administration; amending s. 198.13, F.S.; eliminating a requirement for a personal representative to file a Florida estate tax return for decedents who die after December 31, 2012; providing for retroactive application; amending s. 212.07, F.S.; conforming a cross-reference; subjecting a dealer to monetary and criminal penalties for the willful failure to collect certain taxes or fees after notice of the duty to collect the taxes or fees by the Department of Revenue; amending s. 212.12, F.S.; deleting provisions relating to the imposition of criminal penalties after notice by the Department of Revenue of requirements to register as a dealer or to collect taxes; making technical and grammatical changes to provisions specifying penalties for making a false or fraudulent return with the intent to evade payment of a tax or fee; amending s. 212.14, F.S.; defining the term "person"; authorizing the Department of Revenue to adopt rules relating to requirements for a person to deposit cash, a bond, or other security with the department in order to ensure compliance with sales tax laws; making technical and grammatical changes; amending s. 212.18, F.S.; subjecting a person to criminal penalties for willfully failing to register as a dealer after notice of the duty to register by the Department of Revenue; making technical and grammatical changes; amending s. 213.13,

29 F.S.; revising the due date for funds collected by the
 30 clerks of court to be transmitted to the Department of
 31 Revenue; providing for retroactive application;
 32 amending s. 213.21, F.S.; revising the maximum dollar
 33 amount of compromise authority that the Department of
 34 Revenue may delegate to the executive director;
 35 creating s. 213.295, F.S.; providing definitions;
 36 subjecting a person to criminal penalties and monetary
 37 penalties for knowingly selling or engaging in certain
 38 other actions involving an automated sales suppression
 39 device, zapper, or phantom-ware; defining sales
 40 suppression devices, zappers, and phantom-ware as
 41 contraband articles under the Florida Contraband
 42 Forfeiture Act; amending s. 322.142, F.S.; authorizing
 43 the Department of Highway Safety and Motor Vehicles to
 44 release photographs or digital images to the
 45 Department of Revenue in order to identify individuals
 46 for purposes of tax administration; amending s.
 47 443.131, F.S.; requiring employers to produce records
 48 for the Department of Economic Opportunity or its tax
 49 collection service provider as a prerequisite for a
 50 reduction in the employers' rate of unemployment tax;
 51 amending s. 443.141, F.S.; providing a method for
 52 calculating the interest rate for past due
 53 contributions and reimbursements, and delinquent,
 54 erroneous, incomplete, or insufficient reports;
 55 providing effective dates.

56

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

58

59 Section 1. Effective upon this act becoming a law and
 60 operating retroactively to January 1, 2013, subsection (4) of
 61 section 198.13, Florida Statutes, is amended to read:

62 198.13 Tax return to be made in certain cases; certificate
 63 of nonliability.—

64 (4) Notwithstanding any other provisions of this section
 65 and applicable to the estate of a decedent who dies after
 66 December 31, 2004, if, upon the death of the decedent, a state
 67 death tax credit or a generation-skipping transfer credit is not
 68 allowable pursuant to the Internal Revenue Code of 1986, as
 69 amended:

70 (a) The personal representative of the estate is not
 71 required to file a return under subsection (1) in connection
 72 with the estate.

73 (b) The person who would otherwise be required to file a
 74 return reporting a generation-skipping transfer under subsection
 75 (3) is not required to file such a return in connection with the
 76 estate.

77

78 ~~The provisions of this subsection do not apply to estates of~~
 79 ~~decedents dying after December 31, 2012.~~

80 Section 2. Effective upon this act becoming a law,
 81 subsections (1) and (3) of section 212.07, Florida Statutes, are
 82 amended to read:

83 212.07 Sales, storage, use tax; tax added to purchase
 84 price; dealer not to absorb; liability of purchasers who cannot

PCB FTSC 13-06

2013

85 | prove payment of the tax; penalties; general exemptions.—

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

89 | (b) A resale must be in strict compliance with s. 212.18
90 | and the rules and regulations, and any dealer who makes a sale
91 | for resale which is not in strict compliance with s. 212.18 and
92 | the rules and regulations shall himself or herself be liable for
93 | and pay the tax. Any dealer who makes a sale for resale shall
94 | document the exempt nature of the transaction, as established by
95 | rules promulgated by the department, by retaining a copy of the
96 | purchaser's resale certificate. In lieu of maintaining a copy of
97 | the certificate, a dealer may document, before ~~prior to~~ the time
98 | of sale, an authorization number provided telephonically or
99 | electronically by the department, or by such other means
100 | established by rule of the department. The dealer may rely on a
101 | resale certificate issued pursuant to s. 212.18(3)(d)
102 | ~~212.18(3)(e)~~, valid at the time of receipt from the purchaser,
103 | without seeking annual verification of the resale certificate if
104 | the dealer makes recurring sales to a purchaser in the normal
105 | course of business on a continual basis. For purposes of this
106 | paragraph, "recurring sales to a purchaser in the normal course
107 | of business" refers to a sale in which the dealer extends credit
108 | to the purchaser and records the debt as an account receivable,
109 | or in which the dealer sells to a purchaser who has an
110 | established cash or C.O.D. account, similar to an open credit
111 | account. For purposes of this paragraph, purchases are made from
112 | a selling dealer on a continual basis if the selling dealer

113 makes, in the normal course of business, sales to the purchaser
 114 no less frequently than once in every 12-month period. A dealer
 115 may, through the informal protest provided for in s. 213.21 and
 116 the rules of the Department of Revenue, provide the department
 117 with evidence of the exempt status of a sale. Consumer
 118 certificates of exemption executed by those exempt entities that
 119 were registered with the department at the time of sale, resale
 120 certificates provided by purchasers who were active dealers at
 121 the time of sale, and verification by the department of a
 122 purchaser's active dealer status at the time of sale in lieu of
 123 a resale certificate shall be accepted by the department when
 124 submitted during the protest period, but may not be accepted in
 125 any proceeding under chapter 120 or any circuit court action
 126 instituted under chapter 72.

127 (c) Unless the purchaser of tangible personal property
 128 that is incorporated into tangible personal property
 129 manufactured, produced, compounded, processed, or fabricated for
 130 one's own use and subject to the tax imposed under s.
 131 212.06(1)(b) or is purchased for export under s. 212.06(5)(a)1.
 132 extends a certificate in compliance with the rules of the
 133 department, the dealer shall himself or herself be liable for
 134 and pay the tax.

135 (3) (a) ~~Any~~ dealer who fails, neglects, or refuses to
 136 collect the tax or fees imposed under this chapter herein
 137 ~~provided, either~~ by himself or herself or through the dealer's
 138 agents or employees, ~~is,~~ in addition to the penalty of being
 139 liable for ~~and~~ paying the tax ~~himself or herself,~~ commits guilty
 140 ~~of~~ a misdemeanor of the first degree, punishable as provided in

141 s. 775.082 or s. 775.083.

142 (b) A dealer who willfully fails to collect a tax or fee
 143 after the department provides notice of the duty to collect the
 144 tax or fee is liable for a specific penalty of 100 percent of
 145 the uncollected tax or fee. This penalty is in addition to any
 146 other penalty that may be imposed by law. A dealer who willfully
 147 fails to collect taxes or fees totaling:

148 1. Less than \$300:

149 a. For a first offense, commits a misdemeanor of the
 150 second degree, punishable as provided in s. 775.082 or s.
 151 775.083.

152 b. For a second offense, commits a misdemeanor of the
 153 first degree, punishable as provided in s. 775.082 or s.
 154 775.083.

155 c. For a third or subsequent offense, commits a felony of
 156 the third degree, punishable as provided in s. 775.082, s.
 157 775.083, or s. 775.084.

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

161 3. An amount equal to \$20,000 or more, but less than
 162 \$100,000, commits a felony of the second degree, punishable as
 163 provided in s. 775.082, s. 775.083, or s. 775.084.

164 4. An amount equal to \$100,000 or more, commits a felony
 165 of the first degree, punishable as provided in s. 775.082, s.
 166 775.083, or s. 775.084.

167 (c) The department shall provide written notice of the
 168 duty to collect taxes or fees to the dealer by personal service,

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

172 Section 3. Effective upon this act becoming a law,
 173 paragraph (d) of subsection (2) of section 212.12, Florida
 174 Statutes, is amended to read:

175 212.12 Dealer's credit for collecting tax; penalties for
 176 noncompliance; powers of Department of Revenue in dealing with
 177 delinquents; brackets applicable to taxable transactions;
 178 records required.-

179 (2)

180 (d) A ~~Any~~ person who makes a false or fraudulent return
 181 with a willful intent to evade payment of any tax or fee imposed
 182 under this chapter is; ~~any person who, after the department's~~
 183 ~~delivery of a written notice to the person's last known address~~
 184 ~~specifically alerting the person of the requirement to register~~
 185 ~~the person's business as a dealer, intentionally fails to~~
 186 ~~register the business; and any person who, after the~~
 187 ~~department's delivery of a written notice to the person's last~~
 188 ~~known address specifically alerting the person of the~~
 189 ~~requirement to collect tax on specific transactions,~~
 190 ~~intentionally fails to collect such tax, shall, in addition to~~
 191 ~~the other penalties provided by law, be liable for a specific~~
 192 ~~penalty of 100 percent of any unreported or any uncollected tax~~
 193 ~~or fee. This penalty is in addition to any other penalty~~
 194 provided by law. A person who makes a false or fraudulent return
 195 with a willful intent to evade payment of taxes or fees
 196 totaling:

197 1. Less than \$300:
 198 a. For a first offense, commits a misdemeanor of the
 199 second degree, punishable as provided in s. 775.082 or s.
 200 775.083.
 201 b. For a second offense, commits a misdemeanor of the
 202 first degree, punishable as provided in s. 775.082 or s.
 203 775.083.
 204 c. For a third or subsequent offense, commits a felony of
 205 the third degree, punishable as provided in s. 775.082, s.
 206 775.083, or s. 775.084.
 207 2. An amount equal to \$300 or more, but less than \$20,000,
 208 commits a felony of the third degree, punishable as provided in
 209 s. 775.082, s. 775.083, or s. 775.084.
 210 3. An amount equal to \$20,000 or more, but less than
 211 \$100,000, commits a felony of the second degree, punishable as
 212 provided in s. 775.082, s. 775.083, or s. 775.084.
 213 4. An amount equal to \$100,000 or more, commits a felony
 214 of the first degree, punishable and, upon conviction, for fine
 215 and punishment as provided in s. 775.082, s. 775.083, or s.
 216 775.084. Delivery of written notice may be made by certified
 217 mail, or by the use of such other method as is documented as
 218 being necessary and reasonable under the circumstances. The
 219 civil and criminal penalties imposed herein for failure to
 220 comply with a written notice alerting the person of the
 221 requirement to register the person's business as a dealer or to
 222 collect tax on specific transactions shall not apply if the
 223 person timely files a written challenge to such notice in
 224 accordance with procedures established by the department by rule

225 ~~or the notice fails to clearly advise that failure to comply~~
 226 ~~with or timely challenge the notice will result in the~~
 227 ~~imposition of the civil and criminal penalties imposed herein.~~

228 ~~1. If the total amount of unreported or uncollected taxes~~
 229 ~~or fees is less than \$300, the first offense resulting in~~
 230 ~~conviction is a misdemeanor of the second degree, the second~~
 231 ~~offense resulting in conviction is a misdemeanor of the first~~
 232 ~~degree, and the third and all subsequent offenses resulting in~~
 233 ~~conviction is a misdemeanor of the first degree, and the third~~
 234 ~~and all subsequent offenses resulting in conviction are felonies~~
 235 ~~of the third degree.~~

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

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

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

245 Section 4. Subsection (4) of section 212.14, Florida
 246 Statutes, is amended to read:

247 212.14 Departmental powers; hearings; distress warrants;
 248 bonds; subpoenas and subpoenas duces tecum.—

249 (4) In all cases where it is necessary to ensure
 250 compliance with ~~the provisions of~~ this chapter, the department
 251 shall require a cash deposit, bond, or other security as a
 252 condition to a person obtaining or retaining a dealer's

253 certificate of registration under this chapter. Such bond shall
 254 be in the form and such amount as the department deems
 255 appropriate under the particular circumstances. Every person
 256 failing to produce such cash deposit, bond, or other security as
 257 provided for herein shall not be entitled to obtain or retain a
 258 dealer's certificate of registration under this chapter, and the
 259 Department of Legal Affairs is hereby authorized to proceed by
 260 injunction, when so requested by the Department of Revenue, to
 261 prevent such person from doing business subject to ~~the~~
 262 ~~provisions of~~ this chapter until such cash deposit, bond, or
 263 other security is posted with the department, and any temporary
 264 injunction for this purpose may be granted by any judge or
 265 chancellor authorized by law to grant injunctions. Any security
 266 required to be deposited may be sold by the department at public
 267 sale if it becomes necessary so to do in order to recover any
 268 tax, interest, or penalty due. Notice of such sale may be served
 269 personally or by mail upon the person who deposited the such
 270 security. If by mail, notice sent to the last known address as
 271 the same appears on the records of the department shall be
 272 sufficient for the purpose of this requirement. Upon such sale,
 273 the surplus, if any, above the amount due under this chapter
 274 shall be returned to the person who deposited the security. The
 275 department may adopt rules necessary to administer this
 276 subsection. For the purpose of the cash deposit, bond, or other
 277 security required by this subsection, the term "person" includes
 278 those entities defined in s. 212.02(12), as well as:
 279 (a) An individual or entity owning a controlling interest
 280 in an entity;

281 (b) An individual or entity that has acquired an ownership
 282 interest or a controlling interest in a business that would
 283 otherwise be liable for posting a cash deposit, bond, or other
 284 security, unless the department has determined that the
 285 individual or entity is not liable for taxes, interest, or
 286 penalties as set forth in s. 213.758; or

287 (c) An individual or entity seeking to obtain a dealer's
 288 certificate of registration for a business that will be operated
 289 at an identical location of a previous business that would
 290 otherwise have been liable for posting a cash deposit, bond, or
 291 other security, if the individual or entity fails to provide
 292 evidence that the business was acquired for consideration in an
 293 arms-length transaction.

294 Section 5. Effective upon this act becoming a law,
 295 subsection (3) of section 212.18, Florida Statutes, is amended
 296 to read:

297 212.18 Administration of law; registration of dealers;
 298 rules.—

299 (3) (a) Every person desiring to engage in or conduct
 300 business in this state as a dealer, ~~as defined in this chapter,~~
 301 or to lease, rent, or let or grant licenses in living quarters
 302 or sleeping or housekeeping accommodations in hotels, apartment
 303 houses, roominghouses, or tourist or trailer camps that are
 304 subject to tax under s. 212.03, or to lease, rent, or let or
 305 grant licenses in real property, ~~as defined in this chapter,~~ and
 306 every person who sells or receives anything of value by way of
 307 admissions, must file with the department an application for a
 308 certificate of registration for each place of business. The

309 application must include,~~showing~~ the names of the persons who
 310 have interests in such business and their residences, the
 311 address of the business, and ~~such~~ other data reasonably required
 312 by ~~as~~ the department ~~may reasonably require~~. However, owners and
 313 operators of vending machines or newspaper rack machines are
 314 required to obtain only one certificate of registration for each
 315 county in which such machines are located. The department, by
 316 rule, may authorize a dealer that uses independent sellers to
 317 sell its merchandise to remit tax on the retail sales price
 318 charged to the ultimate consumer in lieu of having the
 319 independent seller register as a dealer and remit the tax. The
 320 department may appoint the county tax collector as the
 321 department's agent to accept applications for registrations. The
 322 application must be made to the department before the person,
 323 firm, copartnership, or corporation may engage in such business,
 324 and it must be accompanied by a registration fee of \$5. However,
 325 a registration fee is not required to accompany an application
 326 to engage in or conduct business to make mail order sales. The
 327 department may waive the registration fee for applications
 328 submitted through the department's Internet registration
 329 process.

330 (b) The department, upon receipt of such application,
 331 shall ~~will~~ grant to the applicant a separate certificate of
 332 registration for each place of business, which certificate may
 333 be canceled by the department or its designated assistants for
 334 any failure by the certificateholder to comply with ~~any of the~~
 335 ~~provisions of~~ this chapter. The certificate is not assignable
 336 and is valid only for the person, firm, copartnership, or

337 corporation to which issued. The certificate must be placed in a
 338 conspicuous place in the business or businesses for which it is
 339 issued and must be displayed at all times. Except as provided in
 340 this subsection, a no person may not shall engage in business as
 341 a dealer or in leasing, renting, or letting of or granting
 342 licenses in living quarters or sleeping or housekeeping
 343 accommodations in hotels, apartment houses, roominghouses,
 344 tourist or trailer camps, or real property, or as hereinbefore
 345 ~~defined, nor shall any person~~ sell or receive anything of value
 346 by way of admissions, without a valid first having obtained such
 347 a certificate. A or after such certificate has been canceled; no
 348 person may not shall receive a any license from any authority
 349 within the state to engage in any such business without a valid
 350 certificate first having obtained such a certificate or after
 351 such certificate has been canceled. A person may not engage The
 352 ~~engaging~~ in the business of selling or leasing tangible personal
 353 property or services ~~or as a dealer; engage, as defined in this~~
 354 ~~chapter, or the engaging in the business of~~ leasing, renting, or
 355 letting of or granting licenses in living quarters or sleeping
 356 or housekeeping accommodations in hotels, apartment houses,
 357 roominghouses, or tourist or trailer camps that are taxable
 358 under this chapter, or real property;7 or engage the engaging in
 359 the business of selling or receiving anything of value by way of
 360 admissions~~7~~, without a valid such certificate first being
 361 ~~obtained or after such certificate has been canceled by the~~
 362 ~~department, is prohibited.~~

363 (c)1. A The failure or refusal of any person who engages
 364 in acts requiring a certificate of registration under this

365 subsection who fails or refuses to register commits, ~~firm,~~
 366 ~~copartnership, or corporation to so qualify when required~~
 367 ~~hereunder is~~ a misdemeanor of the first degree, punishable as
 368 provided in s. 775.082 or s. 775.083. Such acts are, ~~or~~ subject
 369 to injunctive proceedings as provided by law. A person who
 370 engages in acts requiring a certificate of registration and who
 371 fails or refuses to register is also subject ~~Such failure or~~
 372 ~~refusal also subjects the offender~~ to a \$100 initial
 373 registration fee in lieu of the \$5 registration fee required by
 374 ~~authorized in~~ paragraph (a). However, the department may waive
 375 the increase in the registration fee if it finds ~~is determined~~
 376 ~~by the department~~ that the failure to register was due to
 377 reasonable cause and not to willful negligence, willful neglect,
 378 or fraud.

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

383 b. The department shall provide written notice of the duty
 384 to register to the person by personal service, by sending notice
 385 by registered mail to the person's last known address, or by
 386 both personal service and registered mail.

387 (d)(e) In addition to the certificate of registration, the
 388 department shall provide to each newly registered dealer an
 389 initial resale certificate that will be valid for the remainder
 390 of the period of issuance. The department shall provide each
 391 active dealer with an annual resale certificate. For purposes of
 392 this section, the term "active dealer" means a person who is

393 | currently registered with the department and who is required to
 394 | file at least once during each applicable reporting period.

395 | (e)~~(d)~~ The department may revoke a ~~any~~ dealer's
 396 | certificate of registration if ~~when~~ the dealer fails to comply
 397 | with this chapter. Before ~~prior to~~ revocation of a dealer's
 398 | certificate of registration, the department must schedule an
 399 | informal conference at which the dealer may present evidence
 400 | regarding the department's intended revocation or enter into a
 401 | compliance agreement with the department. The department must
 402 | notify the dealer of its intended action and the time, place,
 403 | and date of the scheduled informal conference by written
 404 | notification sent by United States mail to the dealer's last
 405 | known address of record furnished by the dealer on a form
 406 | prescribed by the department. The dealer is required to attend
 407 | the informal conference and present evidence refuting the
 408 | department's intended revocation or enter into a compliance
 409 | agreement with the department which resolves the dealer's
 410 | failure to comply with this chapter. The department shall issue
 411 | an administrative complaint under s. 120.60 if the dealer fails
 412 | to attend the department's informal conference, fails to enter
 413 | into a compliance agreement with the department resolving the
 414 | dealer's noncompliance with this chapter, or fails to comply
 415 | with the executed compliance agreement.

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

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

424 2. An exhibitor whose agreement provides for the sale at
 425 wholesale only of tangible personal property or services subject
 426 to the tax imposed in this chapter must obtain a resale
 427 certificate from the purchasing dealer but is not required to
 428 register as a dealer.

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

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

435
 436 Any person who conducts a convention or a trade show must make
 437 his or her ~~their~~ exhibitor's agreements available to the
 438 department for inspection and copying.

439 Section 6. Effective upon this act becoming a law and
 440 operating retroactively to July 1, 2010, subsection (5) of
 441 section 213.13, Florida Statutes, is amended to read:

442 213.13 Electronic remittance and distribution of funds
 443 collected by clerks of the court.—

444 (5) All court-related collections, including fees, fines,
 445 reimbursements, court costs, and other court-related funds that
 446 the clerks must remit to the state pursuant to law, must be
 447 transmitted electronically by the 10th ~~20th~~ day of the month
 448 immediately following the month in which the funds are

449 collected.

450 Section 7. Effective upon this act becoming a law,
 451 paragraph (a) of subsection (2) of section 213.21, Florida
 452 Statutes, is amended to read:

453 213.21 Informal conferences; compromises.—

454 (2) (a) The executive director of the department or his or
 455 her designee is authorized to enter into closing agreements with
 456 any taxpayer settling or compromising the taxpayer's liability
 457 for any tax, interest, or penalty assessed under any of the
 458 chapters specified in s. 72.011(1). Such agreements shall be in
 459 writing when the amount of tax, penalty, or interest compromised
 460 exceeds \$30,000 or for lesser amounts when the department deems
 461 it appropriate or when requested by the taxpayer. When a written
 462 closing agreement has been approved by the department and signed
 463 by the executive director or his or her designee and the
 464 taxpayer, it shall be final and conclusive; and, except upon a
 465 showing of fraud or misrepresentation of material fact or except
 466 as to adjustments pursuant to ss. 198.16 and 220.23, no
 467 additional assessment may be made by the department against the
 468 taxpayer for the tax, interest, or penalty specified in the
 469 closing agreement for the time period specified in the closing
 470 agreement, and the taxpayer shall not be entitled to institute
 471 any judicial or administrative proceeding to recover any tax,
 472 interest, or penalty paid pursuant to the closing agreement. The
 473 department is authorized to delegate to the executive director
 474 the authority to approve any such closing agreement resulting in
 475 a tax reduction of \$500,000 ~~\$250,000~~ or less.

476 Section 8. Effective upon this act becoming a law, section

477 213.295, Florida Statutes, is created to read:

478 213.295 Automated sales suppression devices.—

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

480 (a) "Automated sales suppression device" or "zapper" means
 481 a software program that falsifies the electronic records of
 482 electronic cash registers or other point-of-sale systems,
 483 including, but not limited to, transaction data and transaction
 484 reports. The term includes the software program, any device that
 485 carries the software program, or an Internet link to the
 486 software program.

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

492 (c) "Phantom-ware" means a hidden programming option
 493 embedded in the operating system of an electronic cash register
 494 or hardwired into the electronic cash register that may be used
 495 to create a second set of records or eliminate or manipulate
 496 transaction records, which records may or may not be preserved
 497 in digital formats, to represent the true or manipulated record
 498 of transactions in the electronic cash register.

499 (d) "Transaction data" includes items purchased by a
 500 customer; the price of each item; a taxability determination for
 501 each item; a segregated tax amount for each of the taxed items;
 502 the amount of cash or credit tendered; the net amount returned
 503 to the customer in change; the date and time of the purchase;
 504 the name, address, and identification number of the vendor; and

505 the receipt or invoice number of the transaction.

506 (e) "Transaction report" means a report that documents,
 507 but is not limited to documenting, the sales, taxes, or fees
 508 collected; media totals; and discount voids at an electronic
 509 cash register that is printed on a cash register tape at the end
 510 of a day or a shift, or a report that documents every action at
 511 an electronic cash register and that is stored electronically.

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

515 (3) (a) A person who violates this section commits a felony
 516 of the third degree, punishable as provided in s. 775.082, s.
 517 775.083, or s. 775.084.

518 (b) A person who violates this section is liable for all
 519 taxes, fees, penalties, and interest due the state as a result
 520 of the use of an automated sales suppression device, zapper, or
 521 phantom-ware and shall forfeit to the state as an additional
 522 penalty all profits associated with the sale or use of an
 523 automated sales suppression device, zapper, or phantom-ware.

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

528 Section 9. Subsection (4) of section 322.142, Florida
 529 Statutes, is amended to read:

530 322.142 Color photographic or digital imaged licenses.—

531 (4) The department may maintain a film negative or print
 532 file. The department shall maintain a record of the digital

533 image and signature of the licensees, together with other data
 534 required by the department for identification and retrieval.
 535 Reproductions from the file or digital record are exempt from
 536 ~~the provisions of~~ s. 119.07(1) and shall be made and issued only
 537 for departmental administrative purposes; for the issuance of
 538 duplicate licenses; in response to law enforcement agency
 539 requests; to the Department of Business and Professional
 540 Regulation pursuant to an interagency agreement for the purpose
 541 of accessing digital images for reproduction of licenses issued
 542 by the Department of Business and Professional Regulation; to
 543 the Department of State pursuant to an interagency agreement to
 544 facilitate determinations of eligibility of voter registration
 545 applicants and registered voters in accordance with ss. 98.045
 546 and 98.075; to the Department of Revenue pursuant to an
 547 interagency agreement for use in establishing paternity and
 548 establishing, modifying, or enforcing support obligations in
 549 Title IV-D cases; to the Department of Revenue for use in
 550 establishing positive identification for tax administration
 551 purposes; to the Department of Children and Family Services
 552 pursuant to an interagency agreement to conduct protective
 553 investigations under part III of chapter 39 and chapter 415; to
 554 the Department of Children and Family Services pursuant to an
 555 interagency agreement specifying the number of employees in each
 556 of that department's regions to be granted access to the records
 557 for use as verification of identity to expedite the
 558 determination of eligibility for public assistance and for use
 559 in public assistance fraud investigations; to the Department of
 560 Financial Services pursuant to an interagency agreement to

561 facilitate the location of owners of unclaimed property, the
 562 validation of unclaimed property claims, and the identification
 563 of fraudulent or false claims; or to district medical examiners
 564 pursuant to an interagency agreement for the purpose of
 565 identifying a deceased individual, determining cause of death,
 566 and notifying next of kin of any investigations, including
 567 autopsies and other laboratory examinations, authorized in s.
 568 406.011.

569 Section 10. Effective upon this act becoming a law,
 570 paragraph (h) of subsection (3) of section 443.131, Florida
 571 Statutes, is amended to read:

572 443.131 Contributions.—

573 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
 574 EXPERIENCE.—

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

578 1. All contributions, reimbursements, interest, and
 579 penalties incurred by the employer for wages paid by him or her
 580 in all previous calendar quarters, except the 4 calendar
 581 quarters immediately preceding the calendar quarter or calendar
 582 year for which the benefit ratio is computed, are paid; ~~and~~

583 2. The employer has produced for inspection and copying
 584 all work records in his or her possession, custody, or control
 585 that were requested by the Department of Economic Opportunity or
 586 its tax collection service provider pursuant to s. 443.171(5).
 587 An employer shall have at least 60 days to provide the requested
 588 work records before the employer is assigned the standard rate;

589 and

590 ~~3.2~~ The employer entitled to a rate reduction must have
 591 at least one annual payroll as defined in subparagraph (b)1.
 592 unless the employer is eligible for additional credit under the
 593 Federal Unemployment Tax Act. If the Federal Unemployment Tax
 594 Act is amended or repealed in a manner affecting credit under
 595 the federal act, this section applies only to the extent that
 596 additional credit is allowed against the payment of the tax
 597 imposed by the Federal Unemployment Tax Act.

598
 599 The tax collection service provider shall assign an earned
 600 contribution rate to an employer ~~under subparagraph 1.~~ the
 601 quarter immediately after the quarter in which all
 602 contributions, reimbursements, interest, and penalties are paid
 603 in full and all work records requested pursuant to s. 443.171(5)
 604 have been provided to the Department of Economic Opportunity or
 605 the tax collection service provider for inspection and copying.

606 Section 11. Effective January 1, 2014, paragraph (a) of
 607 subsection (1) of section 443.141, Florida Statutes, is amended
 608 to read:

609 443.141 Collection of contributions and reimbursements.—

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

612 (a) Interest.—Contributions or reimbursements unpaid on
 613 the date due bear interest at the rate of 1 percent per month
 614 through December 31, 2013. Beginning January 1, 2014, the
 615 interest rate shall be calculated in accordance with s. 213.235,
 616 except that the rate of interest shall never be greater than 1

PCB FTSC 13-06

2013

617 | percent per month, from and after the ~~that~~ date due until
618 | payment plus accrued interest is received by the tax collection
619 | service provider, unless the service provider finds that the
620 | employing unit has good reason for failing to pay the
621 | contributions or reimbursements when due. Interest collected
622 | under this subsection must be paid into the Special Employment
623 | Security Administration Trust Fund.

624 | Section 12. Except as otherwise expressly provided in this
625 | act and except for this section, which shall take effect upon
626 | this act becoming a law, this act shall take effect July 1,
627 | 2013.