

1 A bill to be entitled
2 An act relating to taxation; amending s. 196.161,
3 F.S.; prohibiting a lien from being filed against
4 certain homestead properties under certain
5 circumstances; amending s. 196.173, F.S.; authorizing
6 certain servicemembers who receive a homestead
7 exemption and who are deployed in certain military
8 operations to receive an additional ad valorem tax
9 exemption; providing a deadline for claiming tax
10 exemptions for qualifying military deployments during
11 the 2014 calendar year; providing procedures and
12 requirements for filing applications and petitions
13 during the 2015 calendar year to receive the tax
14 exemption after the deadline; providing applicability;
15 amending s. 196.202, F.S.; increasing the property tax
16 exemption for residents who are widows, widowers,
17 blind, or totally and permanently disabled; amending
18 s. 202.12, F.S.; reducing the tax rates applied to the
19 sale of communications services and the retail sale of
20 direct-to-home satellite services; amending s.
21 202.12001, F.S.; conforming rates to the reduction of
22 the communications services tax; amending s. 202.18,
23 F.S.; revising the allocation of tax revenues received
24 from the communications services tax; amending s.
25 202.27, F.S.; authorizing dealers of communications
26 services to use an alternative-period basis for filing

27 | and remitting communications services taxes; providing
28 | a definition; establishing parameters for determining
29 | the monthly reporting period; amending s. 202.28,
30 | F.S.; authorizing the department to grant a portion of
31 | the collection allowance under specified
32 | circumstances; providing that specified provisions are
33 | remedial; providing retroactive applicability;
34 | amending s. 203.001, F.S.; conforming rates to the
35 | reduction of the communications services tax;
36 | providing applicability; amending s. 206.9855, F.S.;
37 | providing refunds for aviation fuel taxes paid by
38 | certain state universities that provide flight
39 | training and graduate degrees in aeronautical or
40 | aerospace engineering; amending s. 212.20, F.S.;
41 | revising the distributions of tax revenues received
42 | from the sales and use tax, communications services
43 | tax, and gross receipts tax; amending s. 212.02, F.S.;
44 | revising the definitions of the terms "livestock" and
45 | "agricultural production"; amending s. 212.08, F.S.;
46 | exempting from the sales and use tax irrigation
47 | equipment, replacement parts and accessories for power
48 | farm equipment and irrigation equipment, certain
49 | trailers, stakes used by farmers to support plants
50 | during agricultural production, certain textbooks,
51 | certain motor vehicles purchased by active members of
52 | the United States Armed Forces or their spouses, and

53 books and other reading materials at certain venues
54 and for certain purposes; revising provisions related
55 to the exemption of prepaid meal plans at colleges and
56 institutions of higher learning; specifying the total
57 amount of community contribution tax credits for
58 specified fiscal years; extending the scheduled repeal
59 of the community contribution tax credits for certain
60 donations; authorizing school support organizations to
61 pay tax to their suppliers on the cost price of food,
62 drink, and supplies purchased for resale in lieu of
63 collecting tax on their final sales; including
64 recyclable material merchant wholesalers in the
65 definition of the term "eligible manufacturing
66 business" and certain tangible personal property used
67 in the recycling of metals for sale in the definition
68 of the term "industrial machinery and equipment" for
69 purposes of qualification for the sales and use tax
70 exemption; authorizing the executive director of the
71 Department of Revenue to adopt emergency rules;
72 specifying duration of such rules; amending s.
73 212.031, F.S.; reducing the tax levied on rental or
74 license fees charged for the use of real property;
75 making technical changes; amending s. 212.04, F.S.;
76 exempting from the sales and use tax admissions and
77 membership fees for gun clubs; repealing chapter 198,
78 F.S., relating to estate taxes; amending ss. 72.011,

79 | 95.091, 213.015, 213.05, 213.053, 213.21, 213.285, and
 80 | 215.26, F.S.; conforming provisions to changes made by
 81 | the act; creating s. 733.7011, F.S.; requiring circuit
 82 | judges to report monthly the names of certain
 83 | decedents to the Agency for Health Care
 84 | Administration; providing legislative intent with
 85 | respect to the estates of certain decedents; requiring
 86 | the Department of Revenue to maintain certain estate
 87 | tax forms for a specified period; creating s.
 88 | 288.1046, F.S.; establishing the Defense Works in
 89 | Florida Incentive; providing definitions; authorizing
 90 | a Florida prime contractor to apply to the Department
 91 | of Economic Opportunity to certify that it may reduce
 92 | its computation of adjusted federal income by a
 93 | specified amount; providing application requirements
 94 | and procedures; providing caps for the aggregate
 95 | amount of qualified subcontract awards that may be
 96 | certified per calendar year; authorizing the
 97 | Department of Economic Opportunity and the Department
 98 | of Revenue to adopt rules; amending s. 220.13, F.S.;
 99 | revising the definition of the term "adjusted federal
 100 | income" to provide for a reduction in taxable income
 101 | equal to a specified amount of qualified subcontract
 102 | awards certified by the Department of Economic
 103 | Opportunity; amending ss. 220.183 and 624.5105, F.S.;
 104 | extending the scheduled expiration of the community

105 contribution tax credit against the corporate income
 106 tax and insurance premium tax for contributions and
 107 donations to eligible sponsors of revitalization and
 108 housing projects approved by the Department of
 109 Economic Opportunity; specifying the total amount of
 110 the community contribution tax credits for specified
 111 fiscal years; reenacting s. 220.02(8), F.S., relating
 112 to legislative intent for the corporate income tax
 113 code, to incorporate the amendment made by the act to
 114 s. 220.183, F.S., in a reference thereto; reenacting
 115 s. 220.183(1)(g), F.S., relating to the community
 116 contribution tax credit, to incorporate amendments
 117 made by the act to ss. 212.08 and 624.5105, F.S., in
 118 references thereto; reenacting s. 377.809(4)(a), F.S.,
 119 relating to the Energy Economic Zone Pilot Program, to
 120 incorporate amendments made by the act to ss. 212.08,
 121 220.183, and 624.5105, F.S., in references thereto;
 122 amending s. 220.196, F.S.; revising eligibility
 123 requirements for certain research and development tax
 124 credits for certain business enterprises; increasing
 125 the total amount of tax credits that may be granted to
 126 business enterprises during specified calendar years;
 127 revising the deadline for the filing of an application
 128 for the tax credit; providing for the proration of tax
 129 credits under certain circumstances; amending s.
 130 220.1845, F.S.; increasing the total amount of

131 contaminated site rehabilitation tax credits for 1
 132 year; amending s. 376.30781, F.S.; increasing the
 133 total amount of tax credits for the rehabilitation of
 134 drycleaning-solvent-contaminated sites and brownfield
 135 sites in designated brownfield areas for 1 year;
 136 conforming a provision; amending s. 564.06, F.S.;
 137 providing that cider may be made from pears for
 138 purposes of taxation; providing an exemption from the
 139 sales and use tax for the retail sale of certain
 140 clothes, school supplies, and personal computers and
 141 personal computer-related accessories during a
 142 specified period; authorizing the Department of
 143 Revenue to adopt emergency rules; providing an
 144 appropriation to the department for administrative
 145 purposes; providing for the reversion of unspent and
 146 unencumbered funds; providing an exemption from the
 147 sales and use tax for the retail sale of certain items
 148 and articles of tangible person property by certain
 149 small businesses during a specified period; providing
 150 an appropriation; providing an exemption from the
 151 sales and use tax on the retail sale of certain
 152 firearms, ammunition for firearms, camping tents, and
 153 fishing supplies during a specified period;
 154 authorizing the Department of Revenue to adopt
 155 emergency rules; providing an appropriation; providing
 156 for the reversion of unspent and unencumbered funds;

157 amending s. 624.509, F.S.; extending the scheduled
 158 repeal of an exemption from the premium tax for title
 159 insurance premium retained by an agent or agency;
 160 amending s. 561.57, F.S.; deleting a vehicle permit
 161 application fee; providing effective dates.

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

164
 165 Section 1. Paragraph (c) is added to subsection (1) of
 166 section 196.161, Florida Statutes, to read:

167 196.161 Homestead exemptions; lien imposed on property of
 168 person claiming exemption although not a permanent resident.—

169 (1)

170 (c) No lien shall be filed pursuant to this section when
 171 the person is denied an exemption pursuant to s. 196.031(5) but
 172 demonstrates to the property appraiser that he or she is a bona
 173 fide resident of this state and has repaid to another
 174 jurisdiction the taxes, including any associated interest and
 175 penalties, the person would have paid if he or she had not
 176 received the tax exemption or credit in the other jurisdiction
 177 that resulted in the denial under s. 196.031(5). The property
 178 appraiser shall use the factors outlined in s. 196.015 to
 179 determine if the person is a bona fide resident of this state.
 180 If the person demonstrates that he or she complies with this
 181 paragraph within 30 days after notification of denial of the
 182 exemption, the property appraiser shall maintain the exemption

183 and assessment limitations that the person would have been
 184 entitled to if he or she had never received exemptions or
 185 credits in another jurisdiction. The property appraiser shall
 186 include in the notification of denial of the exemption an
 187 explanation of the requirements necessary for a person to comply
 188 with this paragraph.

189 Section 2. Effective upon this act becoming a law and
 190 applicable to the 2015 tax rolls, subsection (2) of section
 191 196.173, Florida Statutes, is amended to read:

192 196.173 Exemption for deployed servicemembers.—

193 (2) The exemption is available to servicemembers who were
 194 deployed during the preceding calendar year on active duty
 195 outside the continental United States, Alaska, or Hawaii in
 196 support of:

197 (a) Operation Joint Guardian, which began on June 12,
 198 1999;

199 (b) Operation Octave Shield, which began in 2000;

200 (c) Operation Noble Eagle, which began on September 15,
 201 2001;

202 (d) ~~(b)~~ Operation Enduring Freedom, which began on October
 203 7, 2001;

204 ~~(c) Operation Iraqi Freedom, which began on March 19,~~
 205 ~~2003, and ended on August 31, 2010;~~

206 (e) Operation Trans-Sahara Counterterrorism Partnership,
 207 which began in June 2005;

208 (f) Operation Nomad Shadow, which began in 2007;

- 209 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which
- 210 began in January 2007;
- 211 (h) Operation Objective Voice, which began in 2009;
- 212 (i) Operation Georgia Deployment Program, which began in
- 213 August 2009;
- 214 (j) Operation Copper Dune, which began in 2010;
- 215 (k)~~(d)~~ Operation New Dawn, which began on September 1,
- 216 2010, and ended on December 15, 2011; ~~or~~
- 217 (l)~~(e)~~ Operation Odyssey Dawn, which began on March 19,
- 218 2011, and ended on October 31, 2011;
- 219 (m) Operation Observant Compass, which began in October
- 220 2011;
- 221 (n) Operation Juniper Shield, which began in 2013; or
- 222 (o) Operation Inherent Resolve, which began on August 8,
- 223 2014.

224

225 The Department of Revenue shall notify all property appraisers

226 and tax collectors in this state of the designated military

227 operations.

228 Section 3. (1) Notwithstanding the application deadline

229 in s. 196.173(5), Florida Statutes, the deadline for an eligible

230 servicemember to file a claim for an additional ad valorem tax

231 exemption for a qualifying deployment during the 2014 calendar

232 year is June 1, 2015. Any applicant who seeks to claim the

233 additional exemption and who fails to file an application by

234 June 1 must file an application for the exemption with the

235 property appraiser on or before the 25th day after the mailing
236 by the property appraiser of the notices required under s.
237 194.011(1), Florida Statutes. Upon receipt of sufficient
238 evidence, as determined by the property appraiser, which
239 demonstrates that the applicant was unable to apply for the
240 exemption in a timely manner or otherwise demonstrating
241 extenuating circumstances judged by the property appraiser to
242 warrant the granting of the exemption, the property appraiser
243 may grant the exemption. If the applicant fails to produce
244 sufficient evidence demonstrating that the applicant was unable
245 to apply for the exemption in a timely manner or otherwise
246 demonstrating extenuating circumstances as judged by the
247 property appraiser, the applicant may file a petition with the
248 value adjustment board, pursuant to s. 194.011(3), Florida
249 Statutes, which requests that the exemption be granted. Such
250 petition must be filed during the taxable year on or before the
251 25th day after the mailing of the notice by the property
252 appraiser as provided in s. 194.011(1), Florida Statutes.
253 Notwithstanding s. 194.013, Florida Statutes, the applicant is
254 not required to pay a filing fee for such petition. Upon
255 reviewing the petition, the value adjustment board may grant the
256 exemption for the current year if it judges that the applicant
257 is qualified to receive the exemption and has demonstrated
258 particular extenuating circumstances to warrant granting the
259 exemption.

260 (2) This section shall take effect upon this act becoming

261 a law and applies to the 2015 tax rolls.

262 Section 4. Effective upon this act becoming a law and
 263 applicable to tax years beginning on or after January 1, 2016,
 264 subsection (1) of section 196.202, Florida Statutes, is amended
 265 to read:

266 196.202 Property of widows, widowers, blind persons, and
 267 persons totally and permanently disabled.—

268 (1) Property to the value of \$5,000 ~~\$500~~ of every widow,
 269 widower, blind person, or totally and permanently disabled
 270 person who is a bona fide resident of this state is exempt from
 271 taxation. As used in this section, the term "totally and
 272 permanently disabled person" means a person who is currently
 273 certified by a physician licensed in this state, by the United
 274 States Department of Veterans Affairs or its predecessor, or by
 275 the Social Security Administration to be totally and permanently
 276 disabled.

277 Section 5. Paragraphs (a) and (b) of subsection (1) of
 278 section 202.12, Florida Statutes, are amended to read:

279 202.12 Sales of communications services.—The Legislature
 280 finds that every person who engages in the business of selling
 281 communications services at retail in this state is exercising a
 282 taxable privilege. It is the intent of the Legislature that the
 283 tax imposed by chapter 203 be administered as provided in this
 284 chapter.

285 (1) For the exercise of such privilege, a tax is levied on
 286 each taxable transaction, ~~and the tax~~ is due and payable as

287 follows:

288 (a) Except as otherwise provided in this subsection, at
 289 the ~~a~~ rate of 3.05 ~~6.65~~ percent applied to the sales price of
 290 the communications service that ~~which~~:

- 291 1. Originates and terminates in this state, or
- 292 2. Originates or terminates in this state and is charged
 293 to a service address in this state,

294
 295 when sold at retail, computed on each taxable sale for the
 296 purpose of remitting the tax due. The gross receipts tax imposed
 297 by chapter 203 shall be collected on the same taxable
 298 transactions and remitted with the tax imposed by this
 299 paragraph. If no tax is imposed by this paragraph due to the
 300 exemption provided under ~~by reason of~~ s. 202.125(1), the tax
 301 imposed by chapter 203 shall nevertheless be collected and
 302 remitted in the manner and at the time prescribed for tax
 303 collections and remittances under this chapter.

304 (b) At the rate of 7.2 ~~10.8~~ percent applied to ~~on~~ the
 305 retail sales price of any direct-to-home satellite service
 306 received in this state. The proceeds of the tax imposed under
 307 this paragraph shall be accounted for and distributed in
 308 accordance with s. 202.18(2). The gross receipts tax imposed by
 309 chapter 203 shall be collected on the same taxable transactions
 310 and remitted with the tax imposed by this paragraph.

311 Section 6. Section 202.12001, Florida Statutes, is amended
 312 to read:

313 202.12001 Combined rate for tax collected pursuant to ss.
 314 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
 315 2010-149, Laws of Florida, the dealer of communication services
 316 may collect a combined rate of 3.2 ~~6.8~~ percent, composed
 317 ~~comprised~~ of the 3.05 ~~6.65~~ percent and 0.15 percent rates
 318 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
 319 if as long as the provider properly reflects the tax collected
 320 with respect to the two provisions as required in the return to
 321 the department ~~of Revenue~~.

322 Section 7. Effective August 1, 2015, subsection (2) of
 323 section 202.18, Florida Statutes, is amended to read:

324 202.18 Allocation and disposition of tax proceeds.—The
 325 proceeds of the communications services taxes remitted under
 326 this chapter shall be treated as follows:

327 (2) The proceeds of the taxes remitted under s.
 328 202.12(1)(b) shall be allocated ~~divided~~ as follows:

329 (a) The portion of the such proceeds which constitutes
 330 gross receipts taxes, imposed at the rate prescribed in chapter
 331 203, shall be deposited as provided by law and in accordance
 332 with s. 9, Art. XII of the State Constitution.

333 (b) Forty-four and one-half ~~Sixty-three~~ percent of the
 334 remainder shall be allocated to the state and distributed
 335 pursuant to s. 212.20(6), except that the proceeds allocated
 336 pursuant to s. 212.20(6)(d)2. shall be prorated to the
 337 participating counties in the same proportion as that month's
 338 collection of the taxes and fees imposed pursuant to chapter 212

339 and paragraph (1) (b) .

340 (c)1. During each calendar year, the remaining portion of
 341 the such proceeds shall be transferred to the Local Government
 342 Half-cent Sales Tax Clearing Trust Fund. Seventy percent of such
 343 proceeds shall be allocated in the same proportion as the
 344 allocation of total receipts of the half-cent sales tax under s.
 345 218.61 and the emergency distribution under s. 218.65 in the
 346 prior state fiscal year. Thirty percent of such proceeds shall
 347 be distributed pursuant to s. 218.67.

348 2. The proportion of the proceeds allocated based on the
 349 emergency distribution under s. 218.65 shall be distributed
 350 pursuant to s. 218.65.

351 3. In each calendar year, the proportion of the proceeds
 352 allocated based on the half-cent sales tax under s. 218.61 shall
 353 be allocated to each county in the same proportion as the
 354 county's percentage of total sales tax allocation for the prior
 355 state fiscal year and distributed pursuant to s. 218.62.

356 4. The department shall distribute the appropriate amount
 357 to each municipality and county each month at the same time that
 358 local communications services taxes are distributed pursuant to
 359 subsection (3) .

360 Section 8. Subsection (1) of section 202.27, Florida
 361 Statutes, is amended to read:

362 202.27 Return filing; rules for self-accrual.—

363 (1) For the purpose of ascertaining the amount of tax
 364 payable under this chapter and chapter 203, every dealer has the

PCB FTC 15-05

2015

365 duty to file a return and remit the taxes required to be
366 collected in any calendar month to the department, on or before
367 the 20th day of the subsequent month, upon forms prepared and
368 furnished by the department or in a format prescribed by it. The
369 department shall, by rule, prescribe the information to be
370 furnished by taxpayers on such returns. For the purpose of
371 determining the taxes required to be remitted under this
372 subsection, a dealer may elect to use an alternative-period
373 basis. As used in this subsection, the term "alternative-period
374 basis" means any month-long period, other than a calendar month,
375 with an end date on or after the 15th day of the calendar month.
376 The election shall be made upon forms prepared and furnished by
377 the department or in a format prescribed by it. A dealer making
378 such election shall be bound by the election for at least 12
379 months. If an election is made, the dealer must file a return
380 and remit the taxes required to be collected in any alternative-
381 period basis to the department on or before the 20th day of the
382 subsequent month.

383 Section 9. Paragraph (d) is added to subsection (1) of
384 section 202.28, Florida Statutes, to read:

385 202.28 Credit for collecting tax; penalties.—

386 (1) Except as otherwise provided in s. 202.22, for the
387 purpose of compensating persons providing communications
388 services for the keeping of prescribed records, the filing of
389 timely tax returns, and the proper accounting and remitting of
390 taxes, persons collecting taxes imposed under this chapter and

391 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75 percent
 392 of the amount of the tax due and accounted for and remitted to
 393 the department.

394 (d) However, the department may grant a collection
 395 allowance, limited to the percentage of the total tax due that
 396 was not delinquent when the payment was remitted to the
 397 department. The taxpayer has the burden to demonstrate the
 398 percentage of the payment that is not delinquent if that
 399 percentage is not readily evident at the time of payment.

400 Section 10. The amendments made by this act to ss. 202.27
 401 and 202.28, Florida Statutes, are remedial in nature and apply
 402 retroactively but do not provide a basis for an assessment of
 403 any unpaid tax or create a right to a refund or credit of any
 404 tax paid before the effective date of this act. Communications
 405 services tax returns filed by dealers on an alternative-period
 406 basis before the effective date of this act are deemed to have
 407 been filed pursuant to the election provided in s. 202.27(1),
 408 Florida Statutes, as amended by this act.

409 Section 11. Section 203.001, Florida Statutes, is amended
 410 to read:

411 203.001 Combined rate for tax collected pursuant to ss.
 412 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
 413 2010-149, Laws of Florida, the dealer of communication services
 414 may collect a combined rate of 3.2 ~~6.8~~ percent, composed
 415 ~~comprised~~ of the 3.05 ~~6.65~~ percent and 0.15 percent rates
 416 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,

417 ~~if as long as~~ the provider properly reflects the tax collected
 418 with respect to the two provisions as required in the return to
 419 the Department of Revenue.

420 Section 12. The amendments made by this act to ss.
 421 202.18(2), 202.27(1), 202.28(1)(d), and 203.001, Florida
 422 Statutes, apply to taxable transactions included on bills for
 423 communications services dated on or after the effective date of
 424 this act.

425 Section 13. Section 206.9855, Florida Statutes, is amended
 426 to read:

427 206.9855 Refund ~~to carriers.~~-

428 (1) Any carrier that is in the business of transporting
 429 persons or property for compensation or hire by air ~~is shall be~~
 430 entitled to receive a refund of the taxes imposed by this part
 431 on aviation fuel purchased by such carrier. The refund shall not
 432 exceed 0.6 percent of the wages paid by the carrier to employees
 433 located or based within this state and who are covered by the
 434 provisions of chapter 443.

435 (2) Any college based in this state that is a tax exempt
 436 organization under s.501(c)(3) of the Internal Revenue Code or
 437 any university based in this state may apply for a refund of the
 438 tax paid pursuant to s. 206.9825(1), Florida Statutes if the
 439 college or university:

440 (a) Is accredited by or has applied for accreditation by
 441 the Aviation Accreditation Board International,

442 (b) Offers a graduate program in aeronautical or aerospace

443 engineering or offers flight training through a school of
 444 aeronautics or college of aviation, and
 445 (c) Purchases and uses tax-paid aviation fuel for flight
 446 training through a school of aeronautics or college of aviation.

447 Section 14. Effective September 1, 2015, paragraph (d) of
 448 subsection (6) of section 212.20, Florida Statutes, is amended
 449 to read:

450 212.20 Funds collected, disposition; additional powers of
 451 department; operational expense; refund of taxes adjudicated
 452 unconstitutionally collected.—

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

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

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

464 2. After the distribution under subparagraph 1., 9.0739
 465 ~~8.8854~~ percent of the amount remitted by a sales tax dealer
 466 located within a participating county pursuant to s. 218.61
 467 shall be transferred into the Local Government Half-cent Sales
 468 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to

469 be transferred shall be reduced by 0.1 percent, and the
 470 department shall distribute this amount to the Public Employees
 471 Relations Commission Trust Fund less \$5,000 each month, which
 472 shall be added to the amount calculated in subparagraph 3. and
 473 distributed accordingly.

474 3. After the distribution under subparagraphs 1. and 2.,
 475 0.0976 ~~0.0956~~ percent shall be transferred to the Local
 476 Government Half-cent Sales Tax Clearing Trust Fund and
 477 distributed pursuant to s. 218.65.

478 4. After the distributions under subparagraphs 1., 2., and
 479 3., 2.1039 ~~2.0603~~ percent of the available proceeds shall be
 480 transferred monthly to the Revenue Sharing Trust Fund for
 481 Counties pursuant to s. 218.215.

482 5. After the distributions under subparagraphs 1., 2., and
 483 3., 1.3803 ~~1.3517~~ percent of the available proceeds shall be
 484 transferred monthly to the Revenue Sharing Trust Fund for
 485 Municipalities pursuant to s. 218.215. If the total revenue to
 486 be distributed pursuant to this subparagraph is at least as
 487 great as the amount due from the Revenue Sharing Trust Fund for
 488 Municipalities and the former Municipal Financial Assistance
 489 Trust Fund in state fiscal year 1999-2000, no municipality shall
 490 receive less than the amount due from the Revenue Sharing Trust
 491 Fund for Municipalities and the former Municipal Financial
 492 Assistance Trust Fund in state fiscal year 1999-2000. If the
 493 total proceeds to be distributed are less than the amount
 494 received in combination from the Revenue Sharing Trust Fund for

495 Municipalities and the former Municipal Financial Assistance
 496 Trust Fund in state fiscal year 1999-2000, each municipality
 497 shall receive an amount proportionate to the amount it was due
 498 in state fiscal year 1999-2000.

499 6. Of the remaining proceeds:

500 a. In each fiscal year, the sum of \$29,915,500 shall be
 501 divided into as many equal parts as there are counties in the
 502 state, and one part shall be distributed to each county. The
 503 distribution among the several counties must begin each fiscal
 504 year on or before January 5th and continue monthly for a total
 505 of 4 months. If a local or special law required that any moneys
 506 accruing to a county in fiscal year 1999-2000 under the then-
 507 existing provisions of s. 550.135 be paid directly to the
 508 district school board, special district, or a municipal
 509 government, such payment must continue until the local or
 510 special law is amended or repealed. The state covenants with
 511 holders of bonds or other instruments of indebtedness issued by
 512 local governments, special districts, or district school boards
 513 before July 1, 2000, that it is not the intent of this
 514 subparagraph to adversely affect the rights of those holders or
 515 relieve local governments, special districts, or district school
 516 boards of the duty to meet their obligations as a result of
 517 previous pledges or assignments or trusts entered into which
 518 obligated funds received from the distribution to county
 519 governments under then-existing s. 550.135. This distribution
 520 specifically is in lieu of funds distributed under s. 550.135

521 before July 1, 2000.

522 b. The department shall distribute \$166,667 monthly to
 523 each applicant certified as a facility for a new or retained
 524 professional sports franchise pursuant to s. 288.1162. Up to
 525 \$41,667 shall be distributed monthly by the department to each
 526 certified applicant as defined in s. 288.11621 for a facility
 527 for a spring training franchise. However, not more than \$416,670
 528 may be distributed monthly in the aggregate to all certified
 529 applicants for facilities for spring training franchises.
 530 Distributions begin 60 days after such certification and
 531 continue for not more than 30 years, except as otherwise
 532 provided in s. 288.11621. A certified applicant identified in
 533 this sub-subparagraph may not receive more in distributions than
 534 expended by the applicant for the public purposes provided in s.
 535 288.1162(5) or s. 288.11621(3).

536 c. Beginning 30 days after notice by the Department of
 537 Economic Opportunity to the Department of Revenue that an
 538 applicant has been certified as the professional golf hall of
 539 fame pursuant to s. 288.1168 and is open to the public, \$166,667
 540 shall be distributed monthly, for up to 300 months, to the
 541 applicant.

542 d. Beginning 30 days after notice by the Department of
 543 Economic Opportunity to the Department of Revenue that the
 544 applicant has been certified as the International Game Fish
 545 Association World Center facility pursuant to s. 288.1169, and
 546 the facility is open to the public, \$83,333 shall be distributed

547 monthly, for up to 168 months, to the applicant. This
 548 distribution is subject to reduction pursuant to s. 288.1169. A
 549 lump sum payment of \$999,996 shall be made after certification
 550 and before July 1, 2000.

551 e. The department shall distribute up to \$83,333 monthly
 552 to each certified applicant as defined in s. 288.11631 for a
 553 facility used by a single spring training franchise, or up to
 554 \$166,667 monthly to each certified applicant as defined in s.
 555 288.11631 for a facility used by more than one spring training
 556 franchise. Monthly distributions begin 60 days after such
 557 certification or July 1, 2016, whichever is later, and continue
 558 for not more than 20 years to each certified applicant as
 559 defined in s. 288.11631 for a facility used by a single spring
 560 training franchise or not more than 25 years to each certified
 561 applicant as defined in s. 288.11631 for a facility used by more
 562 than one spring training franchise. A certified applicant
 563 identified in this sub-subparagraph may not receive more in
 564 distributions than expended by the applicant for the public
 565 purposes provided in s. 288.11631(3).

566 f. Beginning 45 days after notice by the Department of
 567 Economic Opportunity to the Department of Revenue that an
 568 applicant has been approved by the Legislature and certified by
 569 the Department of Economic Opportunity under s. 288.11625 or
 570 upon a date specified by the Department of Economic Opportunity
 571 as provided under s. 288.11625(6)(d), the department shall
 572 distribute each month an amount equal to one-twelfth of the

573 annual distribution amount certified by the Department of
 574 Economic Opportunity for the applicant. The department may not
 575 distribute more than \$7 million in the 2014-2015 fiscal year or
 576 more than \$13 million annually thereafter under this sub-
 577 subparagraph.

578 7. All other proceeds must remain in the General Revenue
 579 Fund.

580 g. Beginning September 1, 2015, and ending June 30, 2016,
 581 the department shall distribute \$18,000 monthly to the State
 582 Transportation Trust Fund. Beginning July 1, 2016, the
 583 department shall distribute \$15,000 monthly to the State
 584 Transportation Trust Fund.

585 Section 15. Subsections (29) and (32) of section 212.02,
 586 Florida Statutes, are amended to read:

587 212.02 Definitions.—The following terms and phrases when
 588 used in this chapter have the meanings ascribed to them in this
 589 section, except where the context clearly indicates a different
 590 meaning:

591 (29) "Livestock" includes all animals of the equine,
 592 bovine, or swine class, including goats, sheep, mules, horses,
 593 hogs, cattle, ostriches, and other grazing animals raised for
 594 commercial purposes. The term ~~"livestock"~~ shall also includes
 595 all aquaculture products, as defined in s. 597.0015 and
 596 identified by the Department of Agriculture and Consumer
 597 Services pursuant to s. 597.003, ~~include fish~~ raised for
 598 commercial purposes.

599 (32) "Agricultural production" means the production of
 600 plants and animals useful to humans, including the preparation,
 601 planting, cultivating, or harvesting of these products or any
 602 other practices necessary to accomplish production through the
 603 harvest phase, including storage of raw products on the farm.

604 The term ~~and~~ includes aquaculture, horticulture, floriculture,
 605 viticulture, forestry, dairy, livestock, poultry, bees, and any
 606 and all forms of farm products and farm production.

607 Section 16. Subsection (3), paragraphs (a) and (p) of
 608 subsection (5), and paragraphs (r), (ll), and (kkk) of
 609 subsection (7) of section 212.08, Florida Statutes, are amended,
 610 and paragraphs (nnn) and (ooo) are added to subsection (7) of
 611 that section, to read:

612 212.08 Sales, rental, use, consumption, distribution, and
 613 storage tax; specified exemptions.—The sale at retail, the
 614 rental, the use, the consumption, the distribution, and the
 615 storage to be used or consumed in this state of the following
 616 are hereby specifically exempt from the tax imposed by this
 617 chapter.

618 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

619 (a) The ~~There shall be no~~ tax may not be imposed on the
 620 sale, rental, lease, use, consumption, repair, or storage for
 621 use in this state of power farm equipment or irrigation
 622 equipment, including replacement parts and accessories for power
 623 farm equipment or irrigation equipment, that are used
 624 exclusively on a farm or in a forest in the agricultural

625 production of crops or products ~~as~~ produced by those
 626 agricultural industries included in s. 570.02(1), or for fire
 627 prevention and suppression work with respect to such crops or
 628 products. Harvesting may not be construed to include processing
 629 activities. This exemption is not forfeited by moving farm
 630 equipment between farms or forests.

631 (b) The tax may not be imposed on that portion of the
 632 sales price below \$20,000 for a trailer weighing 12,000 pounds
 633 or less and purchased by a farmer for exclusive use in
 634 agricultural production or to transport farm products from his
 635 or her farm to the place where the farmer transfers ownership of
 636 the farm products to another. This exemption is not forfeited by
 637 using a trailer to transport the farmer's farm equipment. The
 638 exemption provided under this paragraph does not apply to the
 639 lease or rental of a trailer.

640 (c) The exemptions provided in paragraphs (a) and (b) are
 641 ~~However, this exemption shall not be allowed unless the~~
 642 purchaser, renter, or lessee signs a certificate stating that
 643 the farm equipment is to be used exclusively ~~on a farm or in a~~
 644 ~~forest for agricultural production or for fire prevention and~~
 645 ~~suppression,~~ as required under ~~by~~ this subsection. Possession by
 646 a seller, lessor, or other dealer of a written certification by
 647 the purchaser, renter, or lessee certifying the purchaser's,
 648 renter's, or lessee's entitlement to an exemption permitted by
 649 this subsection relieves the seller from the responsibility of
 650 collecting the tax on the nontaxable amounts, and the department

651 shall look solely to the purchaser for recovery of such tax if
 652 it determines that the purchaser was not entitled to the
 653 exemption.

654 (5) EXEMPTIONS; ACCOUNT OF USE.—

655 (a) Items in agricultural use and certain nets.—There are
 656 exempt from the tax imposed by this chapter nets designed and
 657 used exclusively by commercial fisheries; disinfectants,
 658 fertilizers, insecticides, pesticides, herbicides, fungicides,
 659 and weed killers used for application on crops or groves,
 660 including commercial nurseries and home vegetable gardens, used
 661 in dairy barns or on poultry farms for the purpose of protecting
 662 poultry or livestock, or used directly on poultry or livestock;
 663 portable containers or movable receptacles in which portable
 664 containers are placed, used for processing farm products; field
 665 and garden seeds, including flower seeds; nursery stock,
 666 seedlings, cuttings, or other propagative material purchased for
 667 growing stock; seeds, seedlings, cuttings, and plants used to
 668 produce food for human consumption; cloth, plastic, and other
 669 similar materials used for shade, mulch, or protection from
 670 frost or insects on a farm; stakes used by a farmer to support
 671 plants during agricultural production; generators used on
 672 poultry farms; and liquefied petroleum gas or other fuel used to
 673 heat a structure in which started pullets or broilers are
 674 raised; however, such exemption is ~~shall~~ not ~~be~~ allowed unless
 675 the purchaser or lessee signs a certificate stating that the
 676 item to be exempted is for the exclusive use designated herein.

677 Also exempt are cellophane wrappers, glue for tin and glass
 678 (apiarists), mailing cases for honey, shipping cases, window
 679 cartons, and baling wire and twine used for baling hay, when
 680 used by a farmer to contain, produce, or process an agricultural
 681 commodity.

682 (p) Community contribution tax credit for donations.—

683 1. Authorization.—Persons who are registered with the
 684 department under s. 212.18 to collect or remit sales or use tax
 685 and who make donations to eligible sponsors are eligible for tax
 686 credits against their state sales and use tax liabilities as
 687 provided in this paragraph:

688 a. The credit shall be computed as 50 percent of the
 689 person's approved annual community contribution.

690 b. The credit shall be granted as a refund against state
 691 sales and use taxes reported on returns and remitted in the 12
 692 months preceding the date of application to the department for
 693 the credit as required in sub-subparagraph 3.c. If the annual
 694 credit is not fully used through such refund because of
 695 insufficient tax payments during the applicable 12-month period,
 696 the unused amount may be included in an application for a refund
 697 made pursuant to sub-subparagraph 3.c. in subsequent years
 698 against the total tax payments made for such year. Carryover
 699 credits may be applied for a 3-year period without regard to any
 700 time limitation that would otherwise apply under s. 215.26.

701 c. A person may not receive more than \$200,000 in annual
 702 tax credits for all approved community contributions made in any

703 one year.

704 d. All proposals for the granting of the tax credit
 705 require the prior approval of the Department of Economic
 706 Opportunity.

707 e. The total amount of tax credits which may be granted
 708 for all programs approved under this paragraph, s. 220.183, and
 709 s. 624.5105 is \$18.4 million in fiscal year 2015-2016 and \$11.2
 710 million in fiscal year 2016-2017 ~~annually~~ for projects that
 711 provide homeownership opportunities for low-income households or
 712 very-low-income households as those terms are defined in s.
 713 420.9071 and \$3.5 million in fiscal year 2015-2016 and \$2.1
 714 million in fiscal year 2016-2017 ~~annually~~ for all other
 715 projects.

716 f. A person who is eligible to receive the credit provided
 717 in this paragraph, s. 220.183, or s. 624.5105 may receive the
 718 credit only under one section of the person's choice.

719 2. Eligibility requirements.—

720 a. A community contribution by a person must be in the
 721 following form:

- 722 (I) Cash or other liquid assets;
- 723 (II) Real property;
- 724 (III) Goods or inventory; or
- 725 (IV) Other physical resources identified by the Department
 726 of Economic Opportunity.

727 b. All community contributions must be reserved
 728 exclusively for use in a project. As used in this sub-

729 subparagraph, the term "project" means activity undertaken by an
 730 eligible sponsor which is designed to construct, improve, or
 731 substantially rehabilitate housing that is affordable to low-
 732 income households or very-low-income households as those terms
 733 are defined in s. 420.9071; designed to provide commercial,
 734 industrial, or public resources and facilities; or designed to
 735 improve entrepreneurial and job-development opportunities for
 736 low-income persons. A project may be the investment necessary to
 737 increase access to high-speed broadband capability in rural
 738 communities with enterprise zones, including projects that
 739 result in improvements to communications assets that are owned
 740 by a business. A project may include the provision of museum
 741 educational programs and materials that are directly related to
 742 a project approved between January 1, 1996, and December 31,
 743 1999, and located in an enterprise zone designated pursuant to
 744 s. 290.0065. This paragraph does not preclude projects that
 745 propose to construct or rehabilitate housing for low-income
 746 households or very-low-income households on scattered sites.
 747 With respect to housing, contributions may be used to pay the
 748 following eligible low-income and very-low-income housing-
 749 related activities:

- 750 (I) Project development impact and management fees for
- 751 low-income or very-low-income housing projects;
- 752 (II) Down payment and closing costs for low-income persons
- 753 and very-low-income persons, as those terms are defined in s.
- 754 420.9071;

755 (III) Administrative costs, including housing counseling
 756 and marketing fees, not to exceed 10 percent of the community
 757 contribution, directly related to low-income or very-low-income
 758 projects; and

759 (IV) Removal of liens recorded against residential
 760 property by municipal, county, or special district local
 761 governments if satisfaction of the lien is a necessary precedent
 762 to the transfer of the property to a low-income person or very-
 763 low-income person, as those terms are defined in s. 420.9071,
 764 for the purpose of promoting home ownership. Contributions for
 765 lien removal must be received from a nonrelated third party.

766 c. The project must be undertaken by an "eligible
 767 sponsor," which includes:

768 (I) A community action program;

769 (II) A nonprofit community-based development organization
 770 whose mission is the provision of housing for low-income
 771 households or very-low-income households or increasing
 772 entrepreneurial and job-development opportunities for low-income
 773 persons;

774 (III) A neighborhood housing services corporation;

775 (IV) A local housing authority created under chapter 421;

776 (V) A community redevelopment agency created under s.
 777 163.356;

778 (VI) A historic preservation district agency or
 779 organization;

780 (VII) A regional workforce board;

781 (VIII) A direct-support organization as provided in s.
782 1009.983;

783 (IX) An enterprise zone development agency created under
784 s. 290.0056;

785 (X) A community-based organization incorporated under
786 chapter 617 which is recognized as educational, charitable, or
787 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
788 and whose bylaws and articles of incorporation include
789 affordable housing, economic development, or community
790 development as the primary mission of the corporation;

791 (XI) Units of local government;

792 (XII) Units of state government; or

793 (XIII) Any other agency that the Department of Economic
794 Opportunity designates by rule.

795
796 A contributing person may not have a financial interest in the
797 eligible sponsor.

798 d. The project must be located in an area designated an
799 enterprise zone or a Front Porch Florida Community, unless the
800 project increases access to high-speed broadband capability for
801 rural communities that have enterprise zones but is physically
802 located outside the designated rural zone boundaries. Any
803 project designed to construct or rehabilitate housing for low-
804 income households or very-low-income households as those terms
805 are defined in s. 420.9071 is exempt from the area requirement
806 of this sub-subparagraph.

807 e.(I) If, during the first 10 business days of the state
 808 fiscal year, eligible tax credit applications for projects that
 809 provide homeownership opportunities for low-income households or
 810 very-low-income households as those terms are defined in s.
 811 420.9071 are received for less than the annual tax credits
 812 available for those projects, the Department of Economic
 813 Opportunity shall grant tax credits for those applications and
 814 grant remaining tax credits on a first-come, first-served basis
 815 for subsequent eligible applications received before the end of
 816 the state fiscal year. If, during the first 10 business days of
 817 the state fiscal year, eligible tax credit applications for
 818 projects that provide homeownership opportunities for low-income
 819 households or very-low-income households as those terms are
 820 defined in s. 420.9071 are received for more than the annual tax
 821 credits available for those projects, the Department of Economic
 822 Opportunity shall grant the tax credits for those applications
 823 as follows:

824 (A) If tax credit applications submitted for approved
 825 projects of an eligible sponsor do not exceed \$200,000 in total,
 826 the credits shall be granted in full if the tax credit
 827 applications are approved.

828 (B) If tax credit applications submitted for approved
 829 projects of an eligible sponsor exceed \$200,000 in total, the
 830 amount of tax credits granted pursuant to sub-sub-sub-
 831 subparagraph (A) shall be subtracted from the amount of
 832 available tax credits, and the remaining credits shall be

833 granted to each approved tax credit application on a pro rata
 834 basis.

835 (II) If, during the first 10 business days of the state
 836 fiscal year, eligible tax credit applications for projects other
 837 than those that provide homeownership opportunities for low-
 838 income households or very-low-income households as those terms
 839 are defined in s. 420.9071 are received for less than the annual
 840 tax credits available for those projects, the Department of
 841 Economic Opportunity shall grant tax credits for those
 842 applications and shall grant remaining tax credits on a first-
 843 come, first-served basis for subsequent eligible applications
 844 received before the end of the state fiscal year. If, during the
 845 first 10 business days of the state fiscal year, eligible tax
 846 credit applications for projects other than those that provide
 847 homeownership opportunities for low-income households or very-
 848 low-income households as those terms are defined in s. 420.9071
 849 are received for more than the annual tax credits available for
 850 those projects, the Department of Economic Opportunity shall
 851 grant the tax credits for those applications on a pro rata
 852 basis.

853 3. Application requirements.—

854 a. Any eligible sponsor seeking to participate in this
 855 program must submit a proposal to the Department of Economic
 856 Opportunity which sets forth the name of the sponsor, a
 857 description of the project, and the area in which the project is
 858 located, together with such supporting information as is

859 prescribed by rule. The proposal must also contain a resolution
860 from the local governmental unit in which the project is located
861 certifying that the project is consistent with local plans and
862 regulations.

863 b. Any person seeking to participate in this program must
864 submit an application for tax credit to the Department of
865 Economic Opportunity which sets forth the name of the sponsor, a
866 description of the project, and the type, value, and purpose of
867 the contribution. The sponsor shall verify, in writing, the
868 terms of the application and indicate its receipt of the
869 contribution, and such verification must accompany the
870 application for tax credit. The person must submit a separate
871 tax credit application to the Department of Economic Opportunity
872 for each individual contribution that it makes to each
873 individual project.

874 c. Any person who has received notification from the
875 Department of Economic Opportunity that a tax credit has been
876 approved must apply to the department to receive the refund.
877 Application must be made on the form prescribed for claiming
878 refunds of sales and use taxes and be accompanied by a copy of
879 the notification. A person may submit only one application for
880 refund to the department within a 12-month period.

881 4. Administration.—

882 a. The Department of Economic Opportunity may adopt rules
883 necessary to administer this paragraph, including rules for the
884 approval or disapproval of proposals by a person.

885 b. The decision of the Department of Economic Opportunity
 886 must be in writing, and, if approved, the notification shall
 887 state the maximum credit allowable to the person. Upon approval,
 888 the Department of Economic Opportunity shall transmit a copy of
 889 the decision to the department.

890 c. The Department of Economic Opportunity shall
 891 periodically monitor all projects in a manner consistent with
 892 available resources to ensure that resources are used in
 893 accordance with this paragraph; however, each project must be
 894 reviewed at least once every 2 years.

895 d. The Department of Economic Opportunity shall, in
 896 consultation with the statewide and regional housing and
 897 financial intermediaries, market the availability of the
 898 community contribution tax credit program to community-based
 899 organizations.

900 5. Expiration.—This paragraph expires June 30, 2017 ~~2016~~;
 901 however, any accrued credit carryover that is unused on that
 902 date may be used until the expiration of the 3-year carryover
 903 period for such credit.

904 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 905 entity by this chapter do not inure to any transaction that is
 906 otherwise taxable under this chapter when payment is made by a
 907 representative or employee of the entity by any means,
 908 including, but not limited to, cash, check, or credit card, even
 909 when that representative or employee is subsequently reimbursed
 910 by the entity. In addition, exemptions provided to any entity by

911 | this subsection do not inure to any transaction that is
 912 | otherwise taxable under this chapter unless the entity has
 913 | obtained a sales tax exemption certificate from the department
 914 | or the entity obtains or provides other documentation as
 915 | required by the department. Eligible purchases or leases made
 916 | with such a certificate must be in strict compliance with this
 917 | subsection and departmental rules, and any person who makes an
 918 | exempt purchase with a certificate that is not in strict
 919 | compliance with this subsection and the rules is liable for and
 920 | shall pay the tax. The department may adopt rules to administer
 921 | this subsection.

922 | (r) School books and textbooks; ~~and~~ school lunches;
 923 | institution of higher learning prepaid meal plans.—

924 | 1. This exemption applies to school books used in
 925 | regularly prescribed courses of study, and to school lunches
 926 | served in public, parochial, or nonprofit schools operated for
 927 | and attended by pupils of grades K through 12. Yearbooks,
 928 | magazines, newspapers, directories, bulletins, and similar
 929 | publications distributed by such educational institutions to
 930 | their students are also exempt.

931 | 2. This exemption also applies to textbooks that are
 932 | required or recommended for use in a course offered by a public
 933 | postsecondary educational institution as described in s. 1000.04
 934 | or a nonpublic postsecondary educational institution that is
 935 | eligible to participate in a tuition assistance program
 936 | authorized by s. 1009.89 or s. 1009.891. As used in this

PCB FTC 15-05

2015

937 subparagraph, the term "textbook" means any required or
938 recommended manual of instruction or any instructional material
939 for any branch of study. As used in this subparagraph, the term
940 "instructional material" means any educational material, in
941 printed or digital format, that is required or recommended for
942 use in a course in any field of study. To obtain the tax
943 exemption, the student must provide a physical or an electronic
944 copy of the following to the vendor:

- 945 a. The student's identification number; and
946 b. An applicable course syllabus or list of required and
947 recommended textbooks and instructional materials that meets the
948 criteria in s. 1004.085(4).

949
950 The vendor must maintain proper documentation, as prescribed by
951 department rule, to identify the complete transaction or portion
952 of a transaction that involves the sale of tax-exempt textbooks.

953 3. ~~School books and~~ Food sold or served at a college or
954 institution ~~community colleges and other institutions~~ of higher
955 learning ~~is~~ are taxable, except that prepaid meal plans
956 purchased for use from a college or other institution of higher
957 learning by students currently enrolled or preparing to enroll
958 in a ~~at that~~ college or ~~other~~ institution of higher learning are
959 exempt. As used in this subparagraph, the term ~~paragraph,~~
960 "prepaid meal plans" means payment in advance, or payment using
961 financial aid, once disbursed, to a college or institution of
962 higher learning, or to a management entity under contract to

PCB FTC 15-05

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

963 provide prepaid meal plans on behalf of a college or institution
 964 of higher learning, for the provision of ~~a~~ defined quantities of
 965 dollar equivalencies or meal plans that ~~quantity of units that~~
 966 ~~must~~ expire at the end of an academic term and, cannot be
 967 refunded to the student upon expiration, ~~and which may only be~~
 968 ~~exchanged for food.~~ Prepaid meal plans that contain a defined
 969 number of meals and a defined number of dollar equivalencies
 970 qualify for this exemption. However, the taxability of the
 971 dollar equivalencies of the prepaid meal plans shall be
 972 determined upon the plan's use, and tax shall be due when the
 973 dollar equivalencies are used to make a purchase if that
 974 purchase is otherwise subject to sales tax pursuant to this
 975 chapter. As used in this paragraph, the term "dollar
 976 equivalencies" includes university-specific dollars on a
 977 declining balance, such as flex bucks or dining bucks.

978 (11) Parent-teacher organizations, parent-teacher
 979 associations, and schools having grades K through 12.—

980 1. Sales or leases to parent-teacher organizations and
 981 associations the purpose of which is to raise funds for schools
 982 that teach grades K through 12 and that are associated with
 983 schools having grades K through 12 are exempt from the tax
 984 imposed by this chapter.

985 2. Parent-teacher organizations and associations described
 986 in subparagraph 1., and schools having grades K through 12, may
 987 pay tax to their suppliers on the cost price of school materials
 988 and supplies purchased, rented, or leased for resale or rental

989 to students in grades K through 12, of items sold for
 990 fundraising purposes, and of items sold through vending machines
 991 located on the school premises, in lieu of collecting the tax
 992 imposed by this chapter from the purchaser. This subparagraph
 993 ~~paragraph~~ also applies to food or beverages sold through vending
 994 machines located in the student lunchroom or dining room of a
 995 school having kindergarten through grade 12.

996 3. School support organizations may pay tax to their
 997 suppliers on the cost price of food, drink, and supplies
 998 necessary to serve such food and drink when the food, drink, and
 999 supplies are purchased for resale, in lieu of collecting the tax
 1000 imposed by this chapter from the purchaser. For purposes of this
 1001 subparagraph, the term "school support organization" means an
 1002 organization the sole purpose of which is to raise funds to
 1003 support extracurricular activities at public, parochial, or
 1004 nonprofit schools that teach grades K through 12.

1005 (kkk) Certain machinery and equipment.—

1006 1. Industrial machinery and equipment purchased by
 1007 eligible manufacturing businesses which is used at a fixed
 1008 location within this state, or a mixer drum affixed to a mixer
 1009 truck which is used at any location within this state to mix,
 1010 agitate, and transport freshly mixed concrete in a plastic
 1011 state, for the manufacture, processing, compounding, or
 1012 production of items of tangible personal property for sale shall
 1013 be exempt from the tax imposed by this chapter. Parts and labor
 1014 required to affix a mixer drum exempt under this paragraph to a

1015 mixer truck are also exempt. If at the time of purchase the
 1016 purchaser furnishes the seller with a signed certificate
 1017 certifying the purchaser's entitlement to exemption pursuant to
 1018 this paragraph, the seller is relieved of the responsibility for
 1019 collecting the tax on the sale of such items, and the department
 1020 shall look solely to the purchaser for recovery of the tax if it
 1021 determines that the purchaser was not entitled to the exemption.

1022 2. For purposes of this paragraph, the term:

1023 a. "Eligible manufacturing business" means any business
 1024 whose primary business activity at the location where the
 1025 industrial machinery and equipment is located is within the
 1026 industries classified under NAICS codes 31, 32, ~~and~~ 33, and
 1027 423930. As used in this subparagraph, "NAICS" means those
 1028 classifications contained in the North American Industry
 1029 Classification System, as published in 2007 by the Office of
 1030 Management and Budget, Executive Office of the President.

1031 b. "Primary business activity" means an activity
 1032 representing more than fifty percent of the activities conducted
 1033 at the location where the industrial machinery and equipment is
 1034 located.

1035 c. "Industrial machinery and equipment" means tangible
 1036 personal property or other property that has a depreciable life
 1037 of 3 years or more ~~and~~ that is used as an integral part in the
 1038 manufacturing, processing, compounding, or production of
 1039 tangible personal property for sale. The term "industrial
 1040 machinery and equipment" includes tangible personal property or

1041 other property that has a depreciable life of 3 years or more
 1042 that is used as an integral part in the recycling of metals for
 1043 sale. A building and its structural components are not
 1044 industrial machinery and equipment unless the building or
 1045 structural component is so closely related to the industrial
 1046 machinery and equipment that it houses or supports that the
 1047 building or structural component can be expected to be replaced
 1048 when the machinery and equipment are replaced. Heating and air
 1049 conditioning systems are not industrial machinery and equipment
 1050 unless the sole justification for their installation is to meet
 1051 the requirements of the production process, even though the
 1052 system may provide incidental comfort to employees or serve, to
 1053 an insubstantial degree, nonproduction activities. The term
 1054 includes parts and accessories for industrial machinery and
 1055 equipment only to the extent that the parts and accessories are
 1056 purchased prior to the date the machinery and equipment are
 1057 placed in service.

1058 3. This paragraph is repealed April 30, 2017.

1059 (nnn) Book fairs.—Also exempt from the tax imposed by this
 1060 chapter are books and other reading materials when sold:

1061 1. On the premises of a public, parochial, or nonprofit
 1062 school operated for and attended by students in grades K through
 1063 12; and

1064 2. On the premises of a nonpermanent retail establishment
 1065 that operates fewer than 10 days per location each calendar
 1066 year.

1067
1068
1069
1070
1071
1072
1073
1074
1075
1076
1077
1078
1079
1080
1081
1082
1083
1084
1085
1086
1087
1088
1089
1090
1091
1092

If such sales are made by a third-party vendor, the vendor must commit some or all of the profits from the sales to the public, parochial, or nonprofit school where those sales were made, whether they were paid for by cash, in-store credits, in-kind contributions, or similar methods.

(ooo) Importation of motor vehicles; active United States Armed Forces members.-The importation of a motor vehicle purchased and used for 6 months or longer in a foreign country by an active member of the United States Armed Forces or his or her spouse is also exempt from the tax imposed by this chapter when the vehicle is imported, registered, or titled in this state for personal use by the member or his or her spouse. Proof of the active status of the member, and, when applicable, proof of the spouse's relationship to the member, must be provided when the vehicle is titled and registered in this state.

Section 17. (1) The executive director of the Department of Revenue is authorized, and all conditions are deemed to be met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing the amendments made by this act to s. 212.08(7), Florida Statutes.

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

1093 (3) This section expires July 1, 2018.
 1094 Section 18. Effective January 1, 2016, paragraphs (c) and
 1095 (d) of subsection (1) of section 212.031, Florida Statutes, are
 1096 amended to read:
 1097 212.031 Tax on rental or license fee for use of real
 1098 property.—
 1099 (1)
 1100 (c) For the exercise of such privilege, a tax is levied in
 1101 an amount equal to 5.8 ~~6~~ percent of and on the total rent or
 1102 license fee charged for such real property by the person
 1103 charging or collecting the rental or license fee. The total rent
 1104 or license fee charged for such real property must ~~shall~~ include
 1105 payments for the granting of a privilege to use or occupy real
 1106 property for any purpose and must ~~shall~~ include base rent,
 1107 percentage rents, or similar charges. Such charges must ~~shall~~ be
 1108 included in the total rent or license fee subject to tax under
 1109 this section whether or not they can be attributed to the
 1110 ability of the lessor's or licensor's property as used or
 1111 operated to attract customers. Payments for intrinsically
 1112 valuable personal property such as franchises, trademarks,
 1113 service marks, logos, or patents are not subject to tax under
 1114 this section. If ~~In the case of~~ a contractual arrangement ~~that~~
 1115 provides for ~~both~~ payments that are taxable as total rent or
 1116 license fee and payments that are not taxable ~~subject to tax,~~
 1117 the tax shall be based on a reasonable allocation of such
 1118 payments and does ~~shall~~ not apply to the ~~that~~ portion ~~which is~~

1119 for ~~the~~ nontaxable payments.

1120 (d) If ~~When~~ the rental or license fee of any such real
 1121 property is paid by way of property, goods, wares, merchandise,
 1122 services, or other thing of value, the tax shall be at the rate
 1123 of 5.8 ~~6~~ percent of the value of the property, goods, wares,
 1124 merchandise, services, or other thing of value.

1125 Section 19. Paragraph (a) of subsection (2) of section
 1126 212.04, Florida Statutes, is amended to read:

1127 212.04 Admissions tax; rate, procedure, enforcement.—

1128 (2) (a) A tax may not be levied on:

1129 1. Admissions to athletic or other events sponsored by
 1130 elementary schools, junior high schools, middle schools, high
 1131 schools, community colleges, public or private colleges and
 1132 universities, deaf and blind schools, facilities of the youth
 1133 services programs of the Department of Children and Families,
 1134 and state correctional institutions if only student, faculty, or
 1135 inmate talent is used. However, this exemption does not apply to
 1136 admission to athletic events sponsored by a state university,
 1137 and the proceeds of the tax collected on such admissions shall
 1138 be retained and used by each institution to support women's
 1139 athletics as provided in s. 1006.71(2)(c).

1140 2. Dues, membership fees, and admission charges imposed by
 1141 not-for-profit sponsoring organizations. To receive this
 1142 exemption, the sponsoring organization must qualify as a not-
 1143 for-profit entity under s. 501(c)(3) of the Internal Revenue
 1144 Code of 1954, as amended.

1145 3. Admission charges to an event sponsored by a
 1146 governmental entity, sports authority, or sports commission if
 1147 held in a convention hall, exhibition hall, auditorium, stadium,
 1148 theater, arena, civic center, performing arts center, or
 1149 publicly owned recreational facility and if 100 percent of the
 1150 risk of success or failure lies with the sponsor of the event
 1151 and 100 percent of the funds at risk for the event belong to the
 1152 sponsor, and student or faculty talent is not exclusively used.
 1153 As used in this subparagraph, the terms "sports authority" and
 1154 "sports commission" mean a nonprofit organization that is exempt
 1155 from federal income tax under s. 501(c)(3) of the Internal
 1156 Revenue Code and that contracts with a county or municipal
 1157 government for the purpose of promoting and attracting sports-
 1158 tourism events to the community with which it contracts.

1159 4. An admission paid by a student, or on the student's
 1160 behalf, to any required place of sport or recreation if the
 1161 student's participation in the sport or recreational activity is
 1162 required as a part of a program or activity sponsored by, and
 1163 under the jurisdiction of, the student's educational institution
 1164 if his or her attendance is as a participant and not as a
 1165 spectator.

1166 5. Admissions to the National Football League championship
 1167 game or Pro Bowl; admissions to any semifinal game or
 1168 championship game of a national collegiate tournament;
 1169 admissions to a Major League Baseball, Major League Soccer,
 1170 National Basketball Association, or National Hockey League all-

1171 star game; admissions to the Major League Baseball Home Run
 1172 Derby held before the Major League Baseball All-Star Game; or
 1173 admissions to National Basketball Association all-star events
 1174 produced by the National Basketball Association and held at a
 1175 facility such as an arena, convention center, or municipal
 1176 facility.

1177 6. A participation fee or sponsorship fee imposed by a
 1178 governmental entity as described in s. 212.08(6) for an athletic
 1179 or recreational program if the governmental entity by itself, or
 1180 in conjunction with an organization exempt under s. 501(c)(3) of
 1181 the Internal Revenue Code of 1954, as amended, sponsors,
 1182 administers, plans, supervises, directs, and controls the
 1183 athletic or recreational program.

1184 7. Admissions to live theater, live opera, or live ballet
 1185 productions in this state which are sponsored by an organization
 1186 that has received a determination from the Internal Revenue
 1187 Service that the organization is exempt from federal income tax
 1188 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
 1189 amended, if the organization actively participates in planning
 1190 and conducting the event, is responsible for the safety and
 1191 success of the event, is organized for the purpose of sponsoring
 1192 live theater, live opera, or live ballet productions in this
 1193 state, has more than 10,000 subscribing members and has among
 1194 the stated purposes in its charter the promotion of arts
 1195 education in the communities it serves, and will receive at
 1196 least 20 percent of the net profits, if any, of the events the

1197 organization sponsors and will bear the risk of at least 20
 1198 percent of the losses, if any, from the events it sponsors if
 1199 the organization employs other persons as agents to provide
 1200 services in connection with a sponsored event. Before March 1 of
 1201 each year, such organization may apply to the department for a
 1202 certificate of exemption for admissions to such events sponsored
 1203 in this state by the organization during the immediately
 1204 following state fiscal year. The application must state the
 1205 total dollar amount of admissions receipts collected by the
 1206 organization or its agents from such events in this state
 1207 sponsored by the organization or its agents in the year
 1208 immediately preceding the year in which the organization applies
 1209 for the exemption. Such organization shall receive the exemption
 1210 only to the extent of \$1.5 million multiplied by the ratio that
 1211 such receipts bear to the total of such receipts of all
 1212 organizations applying for the exemption in such year; however,
 1213 such exemption granted to any organization may not exceed 6
 1214 percent of such admissions receipts collected by the
 1215 organization or its agents in the year immediately preceding the
 1216 year in which the organization applies for the exemption. Each
 1217 organization receiving the exemption shall report each month to
 1218 the department the total admissions receipts collected from such
 1219 events sponsored by the organization during the preceding month
 1220 and shall remit to the department an amount equal to 6 percent
 1221 of such receipts reduced by any amount remaining under the
 1222 exemption. Tickets for such events sold by such organizations

1223 may not reflect the tax otherwise imposed under this section.

1224 8. Entry fees for participation in freshwater fishing
1225 tournaments.

1226 9. Participation or entry fees charged to participants in
1227 a game, race, or other sport or recreational event if spectators
1228 are charged a taxable admission to such event.

1229 10. Admissions to any postseason collegiate football game
1230 sanctioned by the National Collegiate Athletic Association.

1231 11. Admissions and membership fees for gun clubs. For
1232 purposes of this subparagraph, the term "gun club" means an
1233 organization whose primary purpose is to offer its members
1234 access to one or more shooting ranges for target or skeet
1235 shooting.

1236 Section 20. Chapter 198, Florida Statutes, consisting of
1237 sections 198.01, 198.015, 198.02, 198.021, 198.03, 198.031,
1238 198.04, 198.05, 198.06, 198.07, 198.08, 198.11, 198.13, 198.14,
1239 198.15, 198.155, 198.16, 198.17, 198.18, 198.19, 198.20, 198.21,
1240 198.22, 198.23, 198.24, 198.25, 198.26, 198.28, 198.29, 198.30,
1241 198.31, 198.32, 198.33, 198.34, 198.35, 198.36, 198.37, 198.38,
1242 198.39, 198.40, 198.41, 198.42, and 198.44, is repealed.

1243 Section 21. Paragraph (a) of subsection (1) and paragraph
1244 (b) of subsection (4) of section 72.011, Florida Statutes, are
1245 amended to read:

1246 72.011 Jurisdiction of circuit courts in specific tax
1247 matters; administrative hearings and appeals; time for
1248 commencing action; parties; deposits.-

1249 (1) (a) A taxpayer may contest the legality of any
 1250 assessment or denial of refund of tax, fee, surcharge, permit,
 1251 interest, or penalty provided for under s. 125.0104, s.
 1252 125.0108, chapter 198, Florida Statutes 2014, chapter 199,
 1253 chapter 201, chapter 202, chapter 203, chapter 206, chapter 207,
 1254 chapter 210, chapter 211, chapter 212, chapter 213, chapter 220,
 1255 s. 379.362(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185,
 1256 s. 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
 1257 chapter 563, chapter 564, chapter 565, chapter 624, or s.
 1258 681.117 by filing an action in circuit court; or, alternatively,
 1259 the taxpayer may file a petition under the applicable provisions
 1260 of chapter 120. However, once an action has been initiated under
 1261 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.
 1262 120.80(14) (b), no action relating to the same subject matter may
 1263 be filed by the taxpayer in circuit court, and judicial review
 1264 shall be exclusively limited to appellate review pursuant to s.
 1265 120.68; and once an action has been initiated in circuit court,
 1266 no action may be brought under chapter 120.

1267 (4)

1268 (b) Venue in an action initiated in circuit court pursuant
 1269 to subsection (1) by a taxpayer that is not a resident of this
 1270 state or that does not maintain a commercial domicile in this
 1271 state shall be in Leon County. Venue in an action contesting the
 1272 legality of an assessment or refund denial arising under chapter
 1273 198, Florida Statutes 2014, shall be in the circuit court having
 1274 jurisdiction over the administration of the estate.

1275 Section 22. Paragraph (a) of subsection (3) of section
 1276 95.091, Florida Statutes, is amended to read:
 1277 95.091 Limitation on actions to collect taxes.—
 1278 (3) (a) With the exception of taxes levied under chapter
 1279 198, Florida Statutes 2014, and tax adjustments made pursuant to
 1280 ss. 220.23 and 624.50921, the Department of Revenue may
 1281 determine and assess the amount of any tax, penalty, or interest
 1282 due under any tax enumerated in s. 72.011 which it has authority
 1283 to administer and the Department of Business and Professional
 1284 Regulation may determine and assess the amount of any tax,
 1285 penalty, or interest due under any tax enumerated in s. 72.011
 1286 which it has authority to administer:
 1287 1.a. For taxes due before July 1, 1999, within 5 years
 1288 after the date the tax is due, any return with respect to the
 1289 tax is due, or such return is filed, whichever occurs later; and
 1290 for taxes due on or after July 1, 1999, within 3 years after the
 1291 date the tax is due, any return with respect to the tax is due,
 1292 or such return is filed, whichever occurs later;
 1293 b. Effective July 1, 2002, notwithstanding sub-
 1294 subparagraph a., within 3 years after the date the tax is due,
 1295 any return with respect to the tax is due, or such return is
 1296 filed, whichever occurs later;
 1297 2. For taxes due before July 1, 1999, within 6 years after
 1298 the date the taxpayer makes a substantial underpayment of tax or
 1299 files a substantially incorrect return;
 1300 3. At any time while the right to a refund or credit of

1301 the tax is available to the taxpayer;

1302 4. For taxes due before July 1, 1999, at any time after
1303 the taxpayer filed a grossly false return;

1304 5. At any time after the taxpayer failed to make any
1305 required payment of the tax, failed to file a required return,
1306 or filed a fraudulent return, except that for taxes due on or
1307 after July 1, 1999, the limitation prescribed in subparagraph 1.
1308 applies if the taxpayer disclosed in writing the tax liability
1309 to the department before the department contacts the taxpayer;
1310 or

1311 6. In any case in which a refund of tax has erroneously
1312 been made for any reason:

1313 a. For refunds made before July 1, 1999, within 5 years
1314 after making such refund; and

1315 b. For refunds made on or after July 1, 1999, within 3
1316 years after making such refund,

1317
1318 or at any time after making such refund if it appears that any
1319 part of the refund was induced by fraud or the misrepresentation
1320 of a material fact.

1321 Section 23. Subsections (3), (6), and (11) of section
1322 213.015, Florida Statutes, are amended to read:

1323 213.015 Taxpayer rights.—There is created a Florida
1324 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
1325 and property of Florida taxpayers are adequately safeguarded and
1326 protected during tax assessment, collection, and enforcement

1327 processes administered under the revenue laws of this state. The
 1328 Taxpayer's Bill of Rights compiles, in one document, brief but
 1329 comprehensive statements which explain, in simple, nontechnical
 1330 terms, the rights and obligations of the Department of Revenue
 1331 and taxpayers. Section 192.0105 provides additional rights
 1332 afforded to payors of property taxes and assessments. The rights
 1333 afforded taxpayers to ensure that their privacy and property are
 1334 safeguarded and protected during tax assessment and collection
 1335 are available only insofar as they are implemented in other
 1336 parts of the Florida Statutes or rules of the Department of
 1337 Revenue. The rights so guaranteed Florida taxpayers in the
 1338 Florida Statutes and the departmental rules are:

1339 (3) The right to be represented or advised by counsel or
 1340 other qualified representatives at any time in administrative
 1341 interactions with the department, the right to procedural
 1342 safeguards with respect to recording of interviews during tax
 1343 determination or collection processes conducted by the
 1344 department, the right to be treated in a professional manner by
 1345 department personnel, and the right to have audits, inspections
 1346 of records, and interviews conducted at a reasonable time and
 1347 place except in criminal and internal investigations (see ss.
 1348 ~~198.06~~, 199.218, 201.11(1), 203.02, 206.14, 211.125(3),
 1349 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (13),
 1350 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

1351 (6) The right to be informed of impending collection
 1352 actions which require sale or seizure of property or freezing of

1353 assets, except jeopardy assessments, and the right to at least
 1354 30 days' notice in which to pay the liability or seek further
 1355 review (see ss. ~~198.20~~, 199.262, 201.16, 206.075, 206.24,
 1356 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7), 212.14(1),
 1357 213.73(3), 213.731, and 220.739).

1358 (11) The right to procedures for requesting cancellation,
 1359 release, or modification of liens filed by the department and
 1360 for requesting that any lien which is filed in error be so noted
 1361 on the lien cancellation filed by the department, in public
 1362 notice, and in notice to any credit agency at the taxpayer's
 1363 request (see ss. ~~198.22~~, 199.262, 212.15(4), 213.733, and
 1364 220.819).

1365 Section 24. Section 213.05, Florida Statutes, is amended
 1366 to read:

1367 213.05 Department of Revenue; control and administration
 1368 of revenue laws.—The Department of Revenue shall have only those
 1369 responsibilities for ad valorem taxation specified to the
 1370 department in chapter 192, taxation, general provisions; chapter
 1371 193, assessments; chapter 194, administrative and judicial
 1372 review of property taxes; chapter 195, property assessment
 1373 administration and finance; chapter 196, exemption; chapter 197,
 1374 tax collections, sales, and liens; chapter 199, intangible
 1375 personal property taxes; and chapter 200, determination of
 1376 millage. The Department of Revenue shall have the responsibility
 1377 of regulating, controlling, and administering all revenue laws
 1378 and performing all duties as provided in s. 125.0104, the Local

1379 Option Tourist Development Act; s. 125.0108, tourist impact tax;
 1380 chapter 198, estate taxes for estates of decedents who died
 1381 before January 1, 2005; chapter 201, excise tax on documents;
 1382 chapter 202, communications services tax; chapter 203, gross
 1383 receipts taxes; chapter 206, motor and other fuel taxes; chapter
 1384 211, tax on production of oil and gas and severance of solid
 1385 minerals; chapter 212, tax on sales, use, and other
 1386 transactions; chapter 220, income tax code; ss. 336.021 and
 1387 336.025, taxes on motor fuel and special fuel; s. 376.11,
 1388 pollutant spill prevention and control; s. 403.718, waste tire
 1389 fees; s. 403.7185, lead-acid battery fees; s. 538.09,
 1390 registration of secondhand dealers; s. 538.25, registration of
 1391 secondary metals recyclers; s. 624.4621, group self-insurer's
 1392 fund premium tax; s. 624.5091, retaliatory tax; s. 624.475,
 1393 commercial self-insurance fund premium tax; ss. 624.509-624.511,
 1394 insurance code: administration and general provisions; s.
 1395 624.515, State Fire Marshal regulatory assessment; s. 627.357,
 1396 medical malpractice self-insurance premium tax; s. 629.5011,
 1397 reciprocal insurers premium tax; and s. 681.117, motor vehicle
 1398 warranty enforcement.

1399 Section 25. Subsections (1) and (8) of section 213.053,
 1400 Florida Statutes, are amended to read:

1401 213.053 Confidentiality and information sharing.—

1402 (1) This section applies to:

1403 (a) Section 125.0104, county government;

1404 (b) Section 125.0108, tourist impact tax;

1405 (c) Chapter 175, municipal firefighters' pension trust
 1406 funds;
 1407 (d) Chapter 185, municipal police officers' retirement
 1408 trust funds;
 1409 (e) ~~Chapter 198, estate taxes;~~
 1410 ~~(f)~~ Chapter 199, intangible personal property taxes;
 1411 (f)~~(g)~~ Chapter 201, excise tax on documents;
 1412 (g)~~(h)~~ Chapter 202, the Communications Services Tax
 1413 Simplification Law;
 1414 (h)~~(i)~~ Chapter 203, gross receipts taxes;
 1415 (i)~~(j)~~ Chapter 211, tax on severance and production of
 1416 minerals;
 1417 (j)~~(k)~~ Chapter 212, tax on sales, use, and other
 1418 transactions;
 1419 (k)~~(l)~~ Chapter 220, income tax code;
 1420 (l)~~(m)~~ Section 252.372, emergency management,
 1421 preparedness, and assistance surcharge;
 1422 (m)~~(n)~~ Section 379.362(3), Apalachicola Bay oyster
 1423 surcharge;
 1424 (n)~~(o)~~ Chapter 376, pollutant spill prevention and
 1425 control;
 1426 (o)~~(p)~~ Section 403.718, waste tire fees;
 1427 (p)~~(q)~~ Section 403.7185, lead-acid battery fees;
 1428 (q)~~(r)~~ Section 538.09, registration of secondhand dealers;
 1429 (r)~~(s)~~ Section 538.25, registration of secondary metals
 1430 recyclers;

1431 (s)~~(t)~~ Sections 624.501 and 624.509-624.515, insurance
 1432 code;

1433 (t)~~(u)~~ Section 681.117, motor vehicle warranty
 1434 enforcement; and

1435 (u)~~(v)~~ Section 896.102, reports of financial transactions
 1436 in trade or business.

1437 (8) Notwithstanding any other provision of this section,
 1438 the department may provide:

1439 (a) Information relative to chapter 211, chapter 376, or
 1440 chapter 377 to the proper state agency in the conduct of its
 1441 official duties.

1442 (b) Names, addresses, and dates of commencement of
 1443 business activities of corporations to the Division of
 1444 Corporations of the Department of State in the conduct of its
 1445 official duties.

1446 (c) Information relative to chapter 212 and chapters 561
 1447 through 568 to the Division of Alcoholic Beverages and Tobacco
 1448 of the Department of Business and Professional Regulation in the
 1449 conduct of its official duties.

1450 (d) Names, addresses, sales tax registration information,
 1451 and information relating to a public lodging establishment or a
 1452 public food service establishment having an outstanding tax
 1453 warrant, notice of lien, or judgment lien certificate to the
 1454 Division of Hotels and Restaurants of the Department of Business
 1455 and Professional Regulation in the conduct of its official
 1456 duties.

1457 (e) Names, addresses, taxpayer identification numbers, and
 1458 outstanding tax liabilities to the Department of the Lottery and
 1459 the Office of Financial Regulation of the Financial Services
 1460 Commission in the conduct of their official duties.

1461 (f) State tax information to the Nexus Program of the
 1462 Multistate Tax Commission pursuant to any formal agreement for
 1463 the exchange of mutual information between the department and
 1464 the commission.

1465 (g) Tax information to principals, and their designees, of
 1466 the Revenue Estimating Conference for the purpose of developing
 1467 official revenue estimates.

1468 (h) Names and addresses of persons paying taxes pursuant
 1469 to part IV of chapter 206 to the Department of Environmental
 1470 Protection in the conduct of its official duties.

1471 (i) Information relative to chapters 212 and 326 to the
 1472 Division of Florida Condominiums, Timeshares, and Mobile Homes
 1473 of the Department of Business and Professional Regulation in the
 1474 conduct of its official duties.

1475 (j) Information authorized pursuant to s. 213.0535 to
 1476 eligible participants and certified public accountants for such
 1477 participants in the Registration Information Sharing and
 1478 Exchange Program.

1479 (k) Information relative to chapter 212 and the Bill of
 1480 Lading Program to the Office of Agriculture Law Enforcement of
 1481 the Department of Agriculture and Consumer Services in the
 1482 conduct of its official duties.

1483 ~~(l)~~ Information relative to chapter 198 to the Agency for
 1484 Health Care Administration in the conduct of its official
 1485 business relating to ss. ~~409.901-409.9101.~~

1486 (l)~~(m)~~ Information contained in returns, reports,
 1487 accounts, or declarations to the Board of Accountancy in
 1488 connection with a disciplinary proceeding conducted pursuant to
 1489 chapter 473 when related to a certified public accountant
 1490 participating in the certified audits project, or to the court
 1491 in connection with a civil proceeding brought by the department
 1492 relating to a claim for recovery of taxes due to negligence on
 1493 the part of a certified public accountant participating in the
 1494 certified audits project. In any judicial proceeding brought by
 1495 the department, upon motion for protective order, the court
 1496 shall limit disclosure of tax information when necessary to
 1497 effectuate the purposes of this section.

1498 (m)~~(n)~~ Information relative to ss. 376.70 and 376.75 to
 1499 the Department of Environmental Protection in the conduct of its
 1500 official business and to the facility owner, facility operator,
 1501 and real property owners as defined in s. 376.301.

1502 (n)~~(o)~~ Information relative to ss. 220.1845 and 376.30781
 1503 to the Department of Environmental Protection in the conduct of
 1504 its official business.

1505 (o)~~(p)~~ Names, addresses, and sales tax registration
 1506 information to the Division of Consumer Services of the
 1507 Department of Agriculture and Consumer Services in the conduct
 1508 of its official duties.

1509 (p)~~(q)~~ Information relative to the returns required by ss.
 1510 175.111 and 185.09 to the Department of Management Services in
 1511 the conduct of its official duties. The Department of Management
 1512 Services is, in turn, authorized to disclose payment information
 1513 to a governmental agency or the agency's agent for purposes
 1514 related to budget preparation, auditing, revenue or financial
 1515 administration, or administration of chapters 175 and 185.

1516 (g)~~(r)~~ Names, addresses, and federal employer
 1517 identification numbers, or similar identifiers, to the
 1518 Department of Highway Safety and Motor Vehicles for use in the
 1519 conduct of its official duties.

1520 (r)~~(s)~~ Information relative to ss. 211.0251, 212.1831,
 1521 220.1875, 561.1211, 624.51055, and 1002.395 to the Department of
 1522 Education and the Division of Alcoholic Beverages and Tobacco in
 1523 the conduct of official business.

1524 (s)~~(t)~~ Information relative to chapter 202 to each local
 1525 government that imposes a tax pursuant to s. 202.19 in the
 1526 conduct of its official duties as specified in chapter 202.
 1527 Information provided under this paragraph may include, but is
 1528 not limited to, any reports required pursuant to s. 202.231,
 1529 audit files, notices of intent to audit, tax returns, and other
 1530 confidential tax information in the department's possession
 1531 relating to chapter 202. A person or an entity designated by the
 1532 local government in writing to the department as requiring
 1533 access to confidential taxpayer information shall have
 1534 reasonable access to information provided pursuant to this

1535 paragraph. Such person or entity may disclose such information
 1536 to other persons or entities with direct responsibility for
 1537 budget preparation, auditing, revenue or financial
 1538 administration, or legal counsel. Such information shall only be
 1539 used for purposes related to budget preparation, auditing, and
 1540 revenue and financial administration. Any confidential and
 1541 exempt information furnished to a local government, or to any
 1542 person or entity designated by the local government as
 1543 authorized by this paragraph may not be further disclosed by the
 1544 recipient except as provided by this paragraph.

1545 (t)~~(u)~~ Rental car surcharge revenues authorized by s.
 1546 212.0606, reported according to the county to which the
 1547 surcharge was attributed to the Department of Transportation.

1548 (u)~~(v)~~ Information relative to ss. 212.08(7)(hhh),
 1549 220.192, and 220.193 to the Department of Agriculture and
 1550 Consumer Services for use in the conduct of its official
 1551 business.

1552 (v)~~(w)~~ Taxpayer names and identification numbers for the
 1553 purposes of information-sharing agreements with financial
 1554 institutions pursuant to s. 213.0532.

1555 (w)~~(x)~~ Information relative to chapter 212 to the
 1556 Department of Environmental Protection in the conduct of its
 1557 official duties in the administration of s. 253.03(7)(b) and
 1558 (11).

1559 (x)~~(y)~~ Information relative to ss. 253.03(8) and 253.0325
 1560 to the Department of Environmental Protection in the conduct of

1561 its official business.

1562 (y)~~(z)~~ Information relative to s. 215.61(5) to the State
 1563 Board of Education, the Division of Bond Finance, and the Office
 1564 of Economic and Demographic Research.

1565 (z)~~(aa)~~ Information relating to tax credits taken under s.
 1566 220.194 to Space Florida.

1567 (aa)~~(bb)~~ Information to the director of the Office of
 1568 Program Policy Analysis and Government Accountability or his or
 1569 her authorized agent, and to the coordinator of the Office of
 1570 Economic and Demographic Research or his or her authorized
 1571 agent, for purposes of completing the Economic Development
 1572 Programs Evaluation. Information obtained from the department
 1573 pursuant to this paragraph may be shared by the director and the
 1574 coordinator, or the director's or coordinator's authorized
 1575 agent, for purposes of completing the Economic Development
 1576 Programs Evaluation.

1577
 1578 Disclosure of information under this subsection shall be
 1579 pursuant to a written agreement between the executive director
 1580 and the agency. Such agencies, governmental or nongovernmental,
 1581 shall be bound by the same requirements of confidentiality as
 1582 the Department of Revenue. Breach of confidentiality is a
 1583 misdemeanor of the first degree, punishable as provided by s.
 1584 775.082 or s. 775.083.

1585 Section 26. Subsection (2) of section 213.21, Florida
 1586 Statutes, is amended to read:

1587 213.21 Informal conferences; compromises.—
 1588 (2) (a) The executive director of the department or his or
 1589 her designee is authorized to enter into closing agreements with
 1590 any taxpayer settling or compromising the taxpayer's liability
 1591 for any tax, interest, or penalty assessed under any of the
 1592 chapters specified in s. 72.011(1). Such agreements must be in
 1593 writing if the amount of tax, penalty, or interest compromised
 1594 exceeds \$30,000, or for lesser amounts, if the department deems
 1595 it appropriate or if requested by the taxpayer. When a written
 1596 closing agreement has been approved by the department and signed
 1597 by the executive director or his or her designee and the
 1598 taxpayer, it shall be final and conclusive; and, except upon a
 1599 showing of fraud or misrepresentation of material fact or except
 1600 as to adjustments pursuant to s. ss. 198.16 and 220.23, no
 1601 additional assessment may be made by the department against the
 1602 taxpayer for the tax, interest, or penalty specified in the
 1603 closing agreement for the time period specified in the closing
 1604 agreement, and the taxpayer is not entitled to institute any
 1605 judicial or administrative proceeding to recover any tax,
 1606 interest, or penalty paid pursuant to the closing agreement. The
 1607 department is authorized to delegate to the executive director
 1608 the authority to approve any such closing agreement resulting in
 1609 a tax reduction of \$500,000 or less.
 1610 ~~(b) Notwithstanding the provisions of paragraph (a), for~~
 1611 ~~the purpose of facilitating the settlement and distribution of~~
 1612 ~~an estate held by a personal representative, the executive~~

1613 ~~director of the department may, on behalf of the state, agree~~
 1614 ~~upon the amount of taxes at any time due or to become due from~~
 1615 ~~such personal representative under the provisions of chapter~~
 1616 ~~198; and payment in accordance with such agreement shall be full~~
 1617 ~~satisfaction of the taxes to which the agreement relates.~~

1618 (b)~~(e)~~ Notwithstanding paragraph (a), for the purpose of
 1619 compromising the liability of any taxpayer for tax or interest
 1620 on the grounds of doubt as to liability based on the taxpayer's
 1621 reasonable reliance on a written determination issued by the
 1622 department as described in paragraph (3) (b), the department may
 1623 compromise the amount of such tax or interest liability
 1624 resulting from such reasonable reliance.

1625 Section 27. Subsection (6) of section 213.285, Florida
 1626 Statutes, is amended to read:

1627 213.285 Certified audits.—

1628 (6) The department shall review the report of the
 1629 certified audit and shall accept it when it is determined to be
 1630 complete. Once the report is accepted by the department, the
 1631 department shall issue a notice of proposed assessment
 1632 reflecting the determination of any additional liability
 1633 reflected in the report and shall provide the taxpayer with all
 1634 the normal payment, protest, and appeal rights with respect to
 1635 the liability. In cases where the report indicates an
 1636 overpayment has been made, the taxpayer shall submit a properly
 1637 executed application for refund to the department. Otherwise,
 1638 the certified audit report is a final and conclusive

1639 determination with respect to the tax and period covered. No
 1640 additional assessment may be made by the department for the
 1641 specific taxes and period referenced in the report, except upon
 1642 a showing of fraud or misrepresentation of material facts and
 1643 except for adjustments made under ~~s. 198.16~~ or s. 220.23. This
 1644 determination shall not prevent the department from collecting
 1645 liabilities not covered by the report or from conducting an
 1646 audit or investigation and making an assessment for additional
 1647 tax, penalty, or interest for any tax or period not covered by
 1648 the report.

1649 Section 28. Subsection (2) of section 215.26, Florida
 1650 Statutes, is amended to read:

1651 215.26 Repayment of funds paid into State Treasury through
 1652 error.—

1653 (2) Application for refunds as provided by this section
 1654 must be filed with the Chief Financial Officer, except as
 1655 otherwise provided in this subsection, within 3 years after the
 1656 right to the refund has accrued or else the right is barred.
 1657 Except as provided in chapter 198, Florida Statutes 2014, and
 1658 ss. 220.23 and 624.50921, an application for a refund of a tax
 1659 enumerated in s. 72.011, ~~which tax was paid after September 30,~~
 1660 ~~1994, and before July 1, 1999,~~ must be filed with the Chief
 1661 Financial Officer ~~within 5 years after the date the tax is paid,~~
 1662 ~~and~~ within 3 years after the date the tax was paid for taxes
 1663 ~~paid on or after July 1, 1999.~~ The Chief Financial Officer may
 1664 delegate the authority to accept an application for refund to

1665 any state agency, or the judicial branch, vested by law with the
 1666 responsibility for the collection of any tax, license, or
 1667 account due. The application for refund must be on a form
 1668 approved by the Chief Financial Officer and must be supplemented
 1669 with additional proof the Chief Financial Officer deems
 1670 necessary to establish the claim; provided, the claim is not
 1671 otherwise barred under the laws of this state. Upon receipt of
 1672 an application for refund, the judicial branch or the state
 1673 agency to which the funds were paid shall make a determination
 1674 of the amount due. If an application for refund is denied, in
 1675 whole or in part, the judicial branch or such state agency shall
 1676 notify the applicant stating the reasons therefor. Upon approval
 1677 of an application for refund, the judicial branch or such state
 1678 agency shall furnish the Chief Financial Officer with a properly
 1679 executed voucher authorizing payment.

1680 Section 29. Section 733.7011, Florida Statutes, is created
 1681 to read:

1682 733.7011 Circuit judge to report names of decedents.—Each
 1683 circuit judge shall, on or before the 10th day of every month,
 1684 notify the Agency for Health Care Administration of the names of
 1685 all decedents; the names and addresses of the respective
 1686 appointed personal representatives, administrators, or curators;
 1687 the amount of the bonds, if any, required by the court; and the
 1688 probable value of the estates, in all estates of decedents whose
 1689 wills have been probated or propounded for probate before the
 1690 circuit judge or upon estates which letters testamentary or

1691 letters of administration or curatorship have been sought or
 1692 granted, during the preceding month. Such report shall contain
 1693 any other information that the circuit judge may have concerning
 1694 the estates of such decedents. A circuit judge shall also
 1695 furnish such further information, from the records and files of
 1696 the circuit court in regard to such estates, as the Agency for
 1697 Health Care Administration may from time to time require.

1698 Section 30. It is the intent of the Legislature that the
 1699 estates of all decedents who died before January 1, 2005,
 1700 continue to be subject to the estate tax, and that the
 1701 amendments made by sections 20 through 29 of this act apply to
 1702 estates of decedents that died on or after January 1, 2005. All
 1703 provisions of chapter 198, Florida Statutes 2014, including the
 1704 refund limitations provided in s. 198.29, Florida Statutes 2014,
 1705 shall continue to apply in perpetuity for the estates of
 1706 decedents who died before January 1, 2005. All estate tax liens
 1707 provided in s. 198.22, Florida Statutes 2014, for estates of
 1708 decedents who died on or after January 1, 2005, are released.

1709 Section 31. The Department of Revenue shall maintain the
 1710 availability of forms DR-312 (Affidavit of No Florida Estate Tax
 1711 Due R. 08/13) and DR-313 (Affidavit of No Florida Estate Tax Due
 1712 When Federal Return is Required R. 06/11) until July 1, 2025.

1713 Section 32. Section 288.1046, Florida Statutes, is created
 1714 to read:

1715 288.1046 Defense Works in Florida Incentive.—

1716 (1) As used in this section, the term:

1717 (a) "Florida prime contractor" means a business entity
 1718 operating in the state that is awarded a prime contract.

1719 (b) "Florida small business subcontractor" means a
 1720 business entity that:

1721 1. Maintains its primary place of business in the state;
 1722 2. Has 250 or fewer employees, of which at least 75
 1723 percent must be residents of this state, at the time a qualified
 1724 subcontract award is made;

1725 3. Is awarded a subcontract from a Florida prime
 1726 contractor; and

1727 4. Has no subsidiary or affiliate business relationship to
 1728 the prime contractor making the award.

1729 (c) "Prime contract" means a contract that is awarded
 1730 directly from the Federal Government.

1731 (d) "Qualified defense work" means the manufacturing,
 1732 engineering, construction, distribution, research, development,
 1733 or other activity related to equipment, supplies, technology, or
 1734 other goods or services that directly or indirectly support the
 1735 United States Armed Forces or that can be reasonably determined
 1736 to support national security, including space-related
 1737 activities.

1738 (e) "Qualified subcontract award" means an award for
 1739 qualified defense work that is subcontracted, in part or in
 1740 whole, from a Florida prime contractor to a Florida small
 1741 business subcontractor, which is executed in the state and is
 1742 valued at more than \$250,000. The term does not include

1743 subcontracts executed before July 1, 2015.

1744 (2) A Florida prime contractor may apply to the department
1745 to certify that it qualifies for a reduction in the computation
1746 of its adjusted federal income under s. 220.13 by 4 percent of
1747 the qualified subcontract award, divided by the apportionment
1748 factor as described in s. 220.15, if such prime contractor:

1749 (a) Is subject to chapter 220;

1750 (b) Is awarded qualified defense work; and

1751 (c) Makes a qualified subcontract award to a small
1752 business subcontractor.

1753 (3) A Florida prime contractor may reduce its adjusted
1754 federal income under subsection (2) only for taxable years in
1755 which it made payments to the Florida small business
1756 subcontractor beginning on or after January 1, 2015, and must
1757 apply separately to the department for each qualified
1758 subcontract award and provide the department required
1759 documentation including, but not limited to, the award
1760 application and copies of contracts, tax records, or employment
1761 records.

1762 (4) The department may establish application, approval,
1763 appeal, and accountability processes as necessary. The
1764 department may consult with Enterprise Florida, Inc., and the
1765 Florida Defense Support Task Force, as necessary, to administer
1766 this section.

1767 (a) Within 10 days after certifying a qualified
1768 subcontract award, the department shall provide:

1769 1. A letter certifying the award to the applicant; and
 1770 2. A copy of the letter certifying the award to the
 1771 Department of Revenue.

1772 (b) For each Florida prime contractor applicant, the
 1773 department may certify up to \$250 million aggregate qualified
 1774 subcontract awards per calendar year.

1775 (c) The department may annually certify up to \$2.5 billion
 1776 aggregate qualified subcontract awards.

1777 (d) For a multiyear qualified subcontract award, the
 1778 department shall certify the full amount of the award under
 1779 paragraphs (b) and (c) in the calendar year in which the
 1780 subcontract award was made.

1781 (5) The department and the Department of Revenue may adopt
 1782 rules to administer this section.

1783 Section 33. Paragraph (b) of subsection (1) of section
 1784 220.13, Florida Statutes, is amended to read:

1785 220.13 "Adjusted federal income" defined.—

1786 (1) The term "adjusted federal income" means an amount
 1787 equal to the taxpayer's taxable income as defined in subsection
 1788 (2), or such taxable income of more than one taxpayer as
 1789 provided in s. 220.131, for the taxable year, adjusted as
 1790 follows:

1791 (b) Subtractions.—

1792 1. There shall be subtracted from such taxable income:

1793 a. The net operating loss deduction allowable for federal
 1794 income tax purposes under s. 172 of the Internal Revenue Code

1795 for the taxable year, except that any net operating loss that is
 1796 transferred pursuant to s. 220.194(6) may not be deducted by the
 1797 seller,

1798 b. The net capital loss allowable for federal income tax
 1799 purposes under s. 1212 of the Internal Revenue Code for the
 1800 taxable year,

1801 c. The excess charitable contribution deduction allowable
 1802 for federal income tax purposes under s. 170(d)(2) of the
 1803 Internal Revenue Code for the taxable year, and

1804 d. The excess contributions deductions allowable for
 1805 federal income tax purposes under s. 404 of the Internal Revenue
 1806 Code for the taxable year.

1807
 1808 However, a net operating loss and a capital loss shall never be
 1809 carried back as a deduction to a prior taxable year, but all
 1810 deductions attributable to such losses shall be deemed net
 1811 operating loss carryovers and capital loss carryovers,
 1812 respectively, and treated in the same manner, to the same
 1813 extent, and for the same time periods as are prescribed for such
 1814 carryovers in ss. 172 and 1212, respectively, of the Internal
 1815 Revenue Code.

1816 2. There shall be subtracted from such taxable income any
 1817 amount to the extent included therein the following:

1818 a. Dividends treated as received from sources without the
 1819 United States, as determined under s. 862 of the Internal
 1820 Revenue Code.

1821 b. All amounts included in taxable income under s. 78 or
 1822 s. 951 of the Internal Revenue Code.

1823
 1824 However, as to any amount subtracted under this subparagraph,
 1825 there shall be added to such taxable income all expenses
 1826 deducted on the taxpayer's return for the taxable year which are
 1827 attributable, directly or indirectly, to such subtracted amount.
 1828 Further, no amount shall be subtracted with respect to dividends
 1829 paid or deemed paid by a Domestic International Sales
 1830 Corporation.

1831 3. In computing "adjusted federal income" for taxable
 1832 years beginning after December 31, 1976, there shall be allowed
 1833 as a deduction the amount of wages and salaries paid or incurred
 1834 within this state for the taxable year for which no deduction is
 1835 allowed pursuant to s. 280C(a) of the Internal Revenue Code
 1836 (relating to credit for employment of certain new employees).

1837 4. There shall be subtracted from such taxable income any
 1838 amount of nonbusiness income included therein.

1839 5. There shall be subtracted any amount of taxes of
 1840 foreign countries allowable as credits for taxable years
 1841 beginning on or after September 1, 1985, under s. 901 of the
 1842 Internal Revenue Code to any corporation which derived less than
 1843 20 percent of its gross income or loss for its taxable year
 1844 ended in 1984 from sources within the United States, as
 1845 described in s. 861(a)(2)(A) of the Internal Revenue Code, not
 1846 including credits allowed under ss. 902 and 960 of the Internal

1847 Revenue Code, withholding taxes on dividends within the meaning
 1848 of sub-subparagraph 2.a., and withholding taxes on royalties,
 1849 interest, technical service fees, and capital gains.

1850 6. There shall be subtracted from such taxable income 4
 1851 percent of the amount of the qualified subcontract award
 1852 certified by the Department of Economic Opportunity and paid to
 1853 the Florida small business subcontractor pursuant to s.
 1854 288.1046, divided by the apportionment factor as described in s.
 1855 220.15.

1856 ~~7.6.~~ Notwithstanding any other provision of this code,
 1857 except with respect to amounts subtracted pursuant to
 1858 subparagraphs 1. and 3., any increment of any apportionment
 1859 factor which is directly related to an increment of gross
 1860 receipts or income which is deducted, subtracted, or otherwise
 1861 excluded in determining adjusted federal income shall be
 1862 excluded from both the numerator and denominator of such
 1863 apportionment factor. Further, all valuations made for
 1864 apportionment factor purposes shall be made on a basis
 1865 consistent with the taxpayer's method of accounting for federal
 1866 income tax purposes.

1867 Section 34. Paragraph (c) of subsection (1) and subsection
 1868 (5) of section 220.183, Florida Statutes, are amended to read:

1869 220.183 Community contribution tax credit.—

1870 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1871 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1872 SPENDING.—

1873 (c) The total amount of tax credit which may be granted
 1874 for all programs approved under this section, s. 212.08(5)(p),
 1875 and s. 624.5105 is \$18.4 million in fiscal year 2015-2016 and
 1876 \$11.2 million in fiscal year 2016-2017 ~~annually~~ for projects
 1877 that provide homeownership opportunities for low-income or very-
 1878 low-income households as defined in s. 420.9071 and \$3.5 million
 1879 in fiscal year 2015-2016 and \$2.1 million in fiscal year 2016-
 1880 2017 ~~annually~~ for all other projects.

1881 (5) EXPIRATION.—The provisions of this section, except
 1882 paragraph (1)(e), expire and are void on June 30, 2017 ~~2016~~.

1883 Section 35. Paragraph (c) of subsection (1) and subsection
 1884 (6) of section 624.5105, Florida Statutes, are amended to read:

1885 624.5105 Community contribution tax credit; authorization;
 1886 limitations; eligibility and application requirements;
 1887 administration; definitions; expiration.—

1888 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1889 (c) The total amount of tax credit which may be granted
 1890 for all programs approved under this section and ss.
 1891 212.08(5)(p) and 220.183 is \$18.4 million in fiscal year 2015-
 1892 2016 and \$11.2 million in fiscal year 2016-2017 ~~annually~~ for
 1893 projects that provide homeownership opportunities for low-income
 1894 or very-low-income households as defined in s. 420.9071 and \$3.5
 1895 million in fiscal year 2015-2016 and \$2.1 million in fiscal year
 1896 2016-2017 ~~annually~~ for all other projects.

1897 (6) EXPIRATION.—The provisions of this section, except
 1898 paragraph (1)(e), expire and are void on June 30, 2017 ~~2016~~.

1899 Section 36. For the purpose of incorporating the amendment
 1900 made by this act to section 220.183, Florida Statutes, in a
 1901 reference thereto, subsection (8) of section 220.02, Florida
 1902 Statutes, is reenacted to read:

1903 220.02 Legislative intent.—

1904 (8) It is the intent of the Legislature that credits
 1905 against either the corporate income tax or the franchise tax be
 1906 applied in the following order: those enumerated in s. 631.828,
 1907 those enumerated in s. 220.191, those enumerated in s. 220.181,
 1908 those enumerated in s. 220.183, those enumerated in s. 220.182,
 1909 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 1910 those enumerated in s. 220.184, those enumerated in s. 220.186,
 1911 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 1912 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 1913 those enumerated in s. 220.192, those enumerated in s. 220.193,
 1914 those enumerated in s. 288.9916, those enumerated in s.
 1915 220.1899, those enumerated in s. 220.194, and those enumerated
 1916 in s. 220.196.

1917 Section 37. For the purpose of incorporating the
 1918 amendments made by this act to sections 212.08 and 624.5105,
 1919 Florida Statutes, in references thereto, paragraph (g) of
 1920 subsection (1) of section 220.183, Florida Statutes, is
 1921 reenacted to read:

1922 220.183 Community contribution tax credit.—

1923 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1924 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM

1925 SPENDING.—

1926 (g) A taxpayer who is eligible to receive the credit
 1927 provided for in s. 624.5105 is not eligible to receive the
 1928 credit provided by this section.

1929 Section 38. For the purpose of incorporating the
 1930 amendments made by this act to sections 212.08, 220.183, and
 1931 624.5105, Florida Statutes, in references thereto, paragraph (a)
 1932 of subsection (4) of section 377.809, Florida Statutes, is
 1933 reenacted to read:

1934 377.809 Energy Economic Zone Pilot Program.—

1935 (4) (a) Beginning July 1, 2012, all the incentives and
 1936 benefits provided for enterprise zones pursuant to state law
 1937 shall be available to the energy economic zones designated
 1938 pursuant to this section on or before July 1, 2010. In order to
 1939 provide incentives, by March 1, 2012, each local governing body
 1940 that has jurisdiction over an energy economic zone must, by
 1941 local ordinance, establish the boundary of the energy economic
 1942 zone, specify applicable energy-efficiency standards, and
 1943 determine eligibility criteria for the application of state and
 1944 local incentives and benefits in the energy economic zone.
 1945 However, in order to receive benefits provided under s. 288.106,
 1946 a business must be a qualified target industry business under s.
 1947 288.106 for state purposes. An energy economic zone's boundary
 1948 may be revised by local ordinance. Such incentives and benefits
 1949 include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183,
 1950 288.106, and 624.5105 and the public utility discounts provided

1951 in s. 290.007(8). The exemption provided in s. 212.08(5)(c)
 1952 shall be for renewable energy as defined in s. 377.803. For
 1953 purposes of this section, any applicable requirements for
 1954 employee residency for higher refund or credit thresholds must
 1955 be based on employee residency in the energy economic zone or an
 1956 enterprise zone. A business in an energy economic zone may also
 1957 be eligible for funding under ss. 288.047 and 445.003, and a
 1958 transportation project in an energy economic zone shall be
 1959 provided priority in funding under s. 339.2821. Other projects
 1960 shall be given priority ranking to the extent practicable for
 1961 grants administered under state energy programs.

1962 Section 39. Subsection (2) of section 220.196, Florida
 1963 Statutes, is amended to read:

1964 220.196 Research and development tax credit.—

1965 (2) TAX CREDIT.—

1966 (a) As provided in this section ~~Subject to the limitations~~
 1967 ~~contained in paragraph (e)~~, a business enterprise is eligible
 1968 for a credit against the tax imposed by this chapter if it: ~~the~~
 1969 ~~business enterprise~~

1970 1. Has qualified research expenses in this state in the
 1971 taxable year exceeding the base amount; ~~and, for the same~~
 1972 ~~taxable year,~~

1973 2. Claims and is allowed a research credit for such
 1974 qualified research expenses under 26 U.S.C. s. 41 for the same
 1975 taxable year as subparagraph 1.; and

1976 3. Is a qualified target industry business as defined in

1977 s. 288.106(2)(n). Only qualified target industry businesses in
 1978 the manufacturing, life sciences, information technology,
 1979 aviation and aerospace, homeland security and defense, cloud
 1980 information technology, marine sciences, materials science, and
 1981 nanotechnology industries may qualify for a credit pursuant to
 1982 this paragraph. A business applying for a credit pursuant to
 1983 this paragraph shall include a letter from the Department of
 1984 Economic Opportunity certifying whether the business meets the
 1985 requirements of this subparagraph with its application for
 1986 credit. The Department of Economic Opportunity shall provide
 1987 such a letter upon receiving a request for one.

1988 (b)-(a) The tax credit shall be 10 percent of the excess
 1989 qualified research expenses over the base amount. However, the
 1990 maximum tax credit for a business enterprise that has not been
 1991 in existence for at least 4 taxable years immediately preceding
 1992 the taxable year is reduced by 25 percent for each taxable year
 1993 for which the business enterprise, or a predecessor corporation
 1994 that was a business enterprise, did not exist.

1995 (c)-(b) The credit taken in any taxable year may not exceed
 1996 50 percent of the business enterprise's remaining net income tax
 1997 liability under this chapter after all other credits have been
 1998 applied under s. 220.02(8).

1999 (d)-(e) Any unused credit authorized under this section may
 2000 be carried forward and claimed by the taxpayer for up to 5
 2001 years.

2002 (e)-(d) The combined total amount of tax credits which may

2003 be granted to all business enterprises under this section during
 2004 any calendar year is \$9 million, except that the combined total
 2005 may not exceed \$23 million during each of the calendar years
 2006 2016, 2017, and 2018. Applications may be filed with the
 2007 department on or after March 20 and before March 27 for
 2008 qualified research expenses incurred within the preceding
 2009 calendar year. If the total, and credits for all applicants
 2010 exceed the maximum amount allowed pursuant to this paragraph,
 2011 the credits shall be allocated on a prorated basis granted in
 2012 the order in which completed applications are received.

2013 Section 40. Paragraph (f) of subsection (2) of section
 2014 220.1845, Florida Statutes, is amended to read:

2015 220.1845 Contaminated site rehabilitation tax credit.—

2016 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

2017 (f) The total amount of the tax credits which may be
 2018 granted under this section is \$17 million in the 2015-2016
 2019 fiscal year and \$5 million annually thereafter.

2020 Section 41. Subsections (4), (5), and (11) of section
 2021 376.30781, Florida Statutes, are amended to read:

2022 376.30781 Tax credits for rehabilitation of drycleaning-
 2023 solvent-contaminated sites and brownfield sites in designated
 2024 brownfield areas; application process; rulemaking authority;
 2025 revocation authority.—

2026 (4) The Department of Environmental Protection is
 2027 responsible for allocating the tax credits provided for in s.
 2028 220.1845, which may not exceed a total of \$17 million in tax

2029 credits in the 2015-2016 fiscal year and \$5 million in tax
 2030 credits annually thereafter.

2031 (5) To claim the credit for site rehabilitation or solid
 2032 waste removal, each tax credit applicant must apply to the
 2033 Department of Environmental Protection for an allocation of the
 2034 ~~\$5 million~~ annual credit provided in s. 220.1845 by filing a tax
 2035 credit application with the Division of Waste Management on a
 2036 form developed by the Department of Environmental Protection in
 2037 cooperation with the Department of Revenue. The form shall
 2038 include an affidavit from each tax credit applicant certifying
 2039 that all information contained in the application, including all
 2040 records of costs incurred and claimed in the tax credit
 2041 application, are true and correct. If the application is
 2042 submitted pursuant to subparagraph (3)(a)2., the form must
 2043 include an affidavit signed by the real property owner stating
 2044 that it is not, and has never been, the owner or operator of the
 2045 drycleaning facility where the contamination exists. Approval of
 2046 tax credits must be accomplished on a first-come, first-served
 2047 basis based upon the date and time complete applications are
 2048 received by the Division of Waste Management, subject to the
 2049 limitations of subsection (14). To be eligible for a tax credit,
 2050 the tax credit applicant must:

2051 (a) For site rehabilitation tax credits, have entered into
 2052 a voluntary cleanup agreement with the Department of
 2053 Environmental Protection for a drycleaning-solvent-contaminated
 2054 site or a Brownfield Site Rehabilitation Agreement, as

2055 applicable, and have paid all deductibles pursuant to s.
 2056 376.3078(3)(e) for eligible drycleaning-solvent-cleanup program
 2057 sites, as applicable. A site rehabilitation tax credit applicant
 2058 must submit only a single completed application per site for
 2059 each calendar year's site rehabilitation costs. A site
 2060 rehabilitation application must be received by the Division of
 2061 Waste Management of the Department of Environmental Protection
 2062 by January 31 of the year after the calendar year for which site
 2063 rehabilitation costs are being claimed in a tax credit
 2064 application. All site rehabilitation costs claimed must have
 2065 been for work conducted between January 1 and December 31 of the
 2066 year for which the application is being submitted. All payment
 2067 requests must have been received and all costs must have been
 2068 paid prior to submittal of the tax credit application, but no
 2069 later than January 31 of the year after the calendar year for
 2070 which site rehabilitation costs are being claimed.

2071 (b) For solid waste removal tax credits, have entered into
 2072 a brownfield site rehabilitation agreement with the Department
 2073 of Environmental Protection. A solid waste removal tax credit
 2074 applicant must submit only a single complete application per
 2075 brownfield site, as defined in the brownfield site
 2076 rehabilitation agreement, for solid waste removal costs. A solid
 2077 waste removal tax credit application must be received by the
 2078 Division of Waste Management of the Department of Environmental
 2079 Protection subsequent to the completion of the requirements
 2080 listed in paragraph (3)(e).

2081 (11) If a tax credit applicant does not receive a tax
 2082 credit allocation due to an exhaustion of the ~~\$5 million~~ annual
 2083 tax credit provided in s. 220.1845 ~~authorization~~, such
 2084 application will then be included in the same first-come, first-
 2085 served order in the next year's annual tax credit allocation, if
 2086 any, based on the prior year application.

2087 Section 42. Subsection (4) of section 564.06, Florida
 2088 Statutes, is amended to read:

2089 564.06 Excise taxes on wines and beverages.—

2090 (4) As to cider, which is made from the normal alcoholic
 2091 fermentation of the juice of sound, ripe apples or pears,
 2092 including but not limited to flavored, sparkling, or carbonated
 2093 cider and cider made from condensed apple or pear must, that
 2094 contain not less than one-half of 1 percent of alcohol by volume
 2095 and not more than 7 percent of alcohol by volume, there shall be
 2096 paid by all manufacturers and distributors a tax at the rate of
 2097 \$.89 per gallon. With the sole exception of the excise tax rate,
 2098 cider shall be considered wine and shall be subject to the
 2099 provisions of this chapter.

2100 Section 43. Clothes, school supplies, and personal
 2101 computers and personal computer-related accessories sales tax
 2102 holiday.—

2103 (1) The tax levied under chapter 212, Florida Statutes,
 2104 may not be collected during the period from 12:01 a.m. on July
 2105 31, 2015, through 11:59 p.m. on August 2, 2015, on the retail
 2106 sale of:

2107 (a) Clothing, wallets, or bags, including handbags,
 2108 backpacks, fanny packs, and diaper bags, but excluding
 2109 briefcases, suitcases, and other garment bags, having a sales
 2110 price of \$100 or less per item. As used in this paragraph, the
 2111 term "clothing" means:

2112 1. Any article of wearing apparel intended to be worn on
 2113 or about the human body, excluding watches, watchbands, jewelry,
 2114 umbrellas, and handkerchiefs; and

2115 2. All footwear, excluding skis, swim fins, roller blades,
 2116 and skates.

2117 (b) School supplies having a sales price of \$15 or less
 2118 per item. As used in this paragraph, the term "school supplies"
 2119 means pens, pencils, erasers, crayons, notebooks, notebook
 2120 filler paper, legal pads, binders, lunch boxes, construction
 2121 paper, markers, folders, poster board, composition books, poster
 2122 paper, scissors, cellophane tape, glue or paste, rulers,
 2123 computer disks, protractors, compasses, and calculators.

2124 (2) The tax levied under chapter 212, Florida
 2125 Statutes, may not be collected during the period from 12:01 a.m.
 2126 on July 31, 2015, through 11:59 p.m. on August 2, 2015, on the
 2127 first \$750 of the sales price of personal computers or personal
 2128 computer-related accessories purchased for noncommercial home or
 2129 personal use. As used in this subsection, the term:

2130 (a) "Personal computers" includes electronic book readers,
 2131 laptops, desktops, handhelds, tablets, or tower computers. The
 2132 term does not include cellular telephones, video game consoles,

2133 digital media receivers, or devices that are not primarily
 2134 designed to process data.

2135 (b) "Personal computer-related accessories" includes
 2136 keyboards, mice, personal digital assistants, monitors, other
 2137 peripheral devices, modems, routers, and nonrecreational
 2138 software, regardless of whether the accessories are used in
 2139 association with a personal computer base unit. The term does
 2140 not include furniture or systems, devices, software, or
 2141 peripherals that are designed or intended primarily for
 2142 recreational use.

2143 (c) "Monitors" does not include devices that include a
 2144 television tuner.

2145 (3) The tax exemptions provided in this section do not
 2146 apply to sales within a theme park or entertainment complex as
 2147 defined in s. 509.013(9), Florida Statutes, within a public
 2148 lodging establishment as defined in s. 509.013(4), Florida
 2149 Statutes, or within an airport as defined in s. 330.27(2),
 2150 Florida Statutes.

2151 (4) The Department of Revenue may, and all conditions are
 2152 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
 2153 and 120.54, Florida Statutes, to administer this section.

2154 (5) For the 2014-2015 fiscal year, the sum of \$235,695 in
 2155 nonrecurring funds is appropriated from the General Revenue Fund
 2156 to the Department of Revenue for the purpose of implementing
 2157 this section. Funds remaining unexpended or unencumbered from
 2158 this appropriation as of June 30, 2015, shall revert and be

2159 reappropriated for the same purpose in the 2015-2016 fiscal
 2160 year.

2161 Section 44. Small business Saturday sales tax holiday.-

2162 (1) As used in this section, the term "small business"
 2163 means a dealer, as defined in s. 212.06, Florida Statutes, that
 2164 registered with the Department of Revenue and began operation no
 2165 later than March 3, 2015, and that owed and remitted to the
 2166 Department of Revenue less than \$200,000 in total tax under
 2167 chapter 212, Florida Statutes, for the 1-year period ending on
 2168 September 30, 2015. If the dealer has not been in operation for
 2169 a 1-year period as of September 30, 2015, the dealer must have
 2170 owed and remitted less than \$200,000 in total tax under chapter
 2171 212, Florida Statutes, for the period beginning on the day that
 2172 the dealer began operation and ending on September 30, 2015, in
 2173 order to qualify as a small business under this section. If the
 2174 dealer is eligible to file a consolidated return pursuant to s.
 2175 212.11(1)(e), Florida Statutes, the total tax under chapter 212,
 2176 Florida Statutes, owed and remitted from all of the dealer's
 2177 places of business must be less than \$200,000 in the applicable
 2178 period ending on September 30, 2015.

2179 (2) The tax levied under chapter 212, Florida Statutes,
 2180 may not be collected by a small business during the period from
 2181 12:01 a.m. on November 28, 2015, through 11:59 p.m. on November
 2182 28, 2015, on the retail sale, as defined in s. 212.02(14),
 2183 Florida Statutes, of any item or article of tangible personal
 2184 property, as defined in s. 212.02(19), Florida Statutes, having

2185 a sales price of \$1,000 or less per item.

2186 (3) The Department of Revenue may, and all conditions are
 2187 deemed to be met to, adopt emergency rules pursuant to ss.
 2188 120.536(1) and 120.54, Florida Statutes, to administer this
 2189 section.

2190 (4) For the 2015-2016 fiscal year, the sum of \$211,775 in
 2191 nonrecurring funds is appropriated from the General Revenue Fund
 2192 to the Department of Revenue for the purpose of implementing the
 2193 provisions of this section.

2194 Section 45. July 4th sales tax holiday.-

2195 (1) The tax levied under chapter 212, Florida Statutes,
 2196 may not be collected during the period from 12:01 a.m. on July
 2197 4, 2015, through 11:59 p.m. on July 4, 2015, on the retail sale,
 2198 as defined in s. 212.02(14), Florida Statutes, of:

2199 (a) Firearms. For purposes of this section, the term
 2200 "firearms" means rifles, shotguns, spearguns, crossbows, and
 2201 bows. The term "firearms" does not include destructive devices
 2202 as defined in s. 790.001(4), Florida Statutes.

2203 (b) Ammunition for firearms.

2204 (c) Camping tents.

2205 (d) Fishing supplies. For purposes of this section, the
 2206 term "fishing supplies" means rods, reels, bait, and fishing
 2207 tackle. The term "fishing supplies" does not include supplies
 2208 used for commercial fishing purposes.

2209 (2) The Department of Revenue may, and all conditions are
 2210 deemed to be met to, adopt emergency rules pursuant to ss.

2211 120.536(1) and 120.54, Florida Statutes, to administer this
 2212 section.

2213 (3) For the 2014-2015 fiscal year, the sum of \$120,715 in
 2214 nonrecurring funds is appropriated from the General Revenue Fund
 2215 to the Department of Revenue for the purpose of administering
 2216 this section. Funds remaining unexpended or unencumbered from
 2217 this appropriation as of June 30, 2015, shall revert and be
 2218 reappropriated for the same purpose in the 2015-2016 fiscal
 2219 year.

2220 Section 46. Paragraph (a) of subsection (8) of section
 2221 624.509, Florida Statutes, is amended to read:

2222 624.509 Premium tax; rate and computation.—

2223 (8) The premium tax authorized by this section may not be
 2224 imposed on:

2225 (a) Any portion of the title insurance premium, as defined
 2226 in s. 627.7711, retained by a title insurance agent or agency.
 2227 It is the intent of the Legislature that the continuation of
 2228 this exemption be contingent on title insurers adding employees
 2229 to their payroll. Between July 1, 2014, and July 1, 2016, title
 2230 insurers currently holding a valid certificate of authority from
 2231 this state shall, in the aggregate, add a minimum of 600
 2232 Florida-based employees to their payroll, as verified by the
 2233 Department of Economic Opportunity. The department shall submit
 2234 such verification to the President of the Senate and the Speaker
 2235 of the House of Representatives by October 1, 2016. This
 2236 paragraph expires December 31, 2018 ~~2017~~, unless reenacted by

2237 the Legislature before that date; or
 2238 Section 47. Subsection (4) of section 561.57, Florida
 2239 Statutes, is amended to read:
 2240 561.57 Deliveries by licensees.—
 2241 (4) A vehicle permit may be obtained by a licensed vendor
 2242 or any person authorized in subsection (3) upon application ~~and~~
 2243 ~~payment of a fee of \$5 per vehicle~~ to the division. The
 2244 signature of the person authorized in subsection (3) must be
 2245 included on the vehicle permit application. Such permit remains
 2246 valid and does not expire unless the vendor or any person
 2247 authorized in subsection (3) disposes of his or her vehicle, or
 2248 the vendor's alcoholic beverage license is transferred,
 2249 canceled, not renewed, or is revoked by the division, whichever
 2250 occurs first. The division shall cancel a vehicle permit issued
 2251 to a vendor upon request from the vendor. The division shall
 2252 cancel a vehicle permit issued to any person authorized in
 2253 subsection (3) upon request from that person or the vendor. By
 2254 acceptance of a vehicle permit, the vendor or any person
 2255 authorized in subsection (3) agrees that such vehicle is always
 2256 subject to inspection and search without a search warrant, for
 2257 the purpose of ascertaining that all provisions of the alcoholic
 2258 beverage laws are complied with, by authorized employees of the
 2259 division and also by sheriffs, deputy sheriffs, and police
 2260 officers during business hours or other times that the vehicle
 2261 is being used to transport or deliver alcoholic beverages. A
 2262 vehicle permit issued under this subsection and invoices or

PCB FTC 15-05

2015

2263 sales tickets for alcoholic beverages purchased and transported
2264 must be carried in the vehicle used by the vendor or any person
2265 authorized in subsection (3) when the vendor's alcoholic
2266 beverages are being transported or delivered.

2267 Section 48. Except as otherwise expressly provided in this
2268 act and except for this section, which shall take effect upon
2269 this act becoming a law, this act shall take effect July 1,
2270 2015.