

1 A bill to be entitled
2 An act relating to taxation; amending s. 206.9931,
3 F.S.; removing a registration fee for certain parties;
4 amending s. 212.05 F.S.; specifying the application of
5 an exemption for sales taxes for certain purchasers of
6 boats and aircrafts; amending s. 212.054, F.S.;
7 specifying that certain purchases are considered to be
8 a single item; specifying how to determine what county
9 certain sales occurred within; amending s. 213.21
10 F.S.; authorizing the department to consider specified
11 requests under certain circumstances; providing a
12 limitation; providing applicability; amending s.
13 213.67 F.S.; authorizing certain parties to include
14 additional specified amounts in a garnishment levy
15 notice; revising methods for delivery of levy notices;
16 amending s. 220.222, F.S.; revising the amount of
17 taxes that must be paid to be considered in compliance
18 with a specified statute; authorizing the Department
19 of Revenue to adopt emergency rules; providing for
20 future expiration of such authorization; providing an
21 effective date.

22
23 Be It Enacted by the Legislature of the State of Florida:

24
25 Section 1. Subsection (1) of section 206.9931, Florida

26 Statutes, is amended to read:

27 206.9931 Administrative provisions.—

28 (1) Any person producing in, importing into, or causing to
 29 be imported into this state taxable pollutants for sale, use, or
 30 otherwise and who is not registered or licensed pursuant to
 31 other parts of this chapter is hereby required to register and
 32 become licensed for the purposes of this part. Such person shall
 33 register as either a producer or importer of pollutants and
 34 shall be subject to all applicable registration and licensing
 35 provisions of this chapter, as if fully set out in this part and
 36 made expressly applicable to the taxes imposed herein,
 37 including, but not limited to, ss. 206.02-206.025, 206.03,
 38 206.04, and 206.05. For the purposes of this section,
 39 registrations required exclusively for this part shall be made
 40 within 90 days of July 1, 1986, for existing businesses, or
 41 before ~~prior to~~ the first production or importation of
 42 pollutants for businesses created after July 1, 1986. ~~The fee~~
 43 ~~for registration shall be \$30.~~ Failure to timely register is a
 44 misdemeanor of the first degree, punishable as provided in s.
 45 775.082 or s. 775.083.

46 Section 2. Paragraph (a) of subsection (1) of section
 47 212.05, Florida Statutes, is amended to read:

48 212.05 Sales, storage, use tax.—It is hereby declared to
 49 be the legislative intent that every person is exercising a
 50 taxable privilege who engages in the business of selling

51 | tangible personal property at retail in this state, including
52 | the business of making or facilitating remote sales; who rents
53 | or furnishes any of the things or services taxable under this
54 | chapter; or who stores for use or consumption in this state any
55 | item or article of tangible personal property as defined herein
56 | and who leases or rents such property within the state.

57 | (1) For the exercise of such privilege, a tax is levied on
58 | each taxable transaction or incident, which tax is due and
59 | payable as follows:

60 | (a)1.a. At the rate of 6 percent of the sales price of
61 | each item or article of tangible personal property when sold at
62 | retail in this state, computed on each taxable sale for the
63 | purpose of remitting the amount of tax due the state, and
64 | including each and every retail sale.

65 | b. Each occasional or isolated sale of an aircraft, boat,
66 | mobile home, or motor vehicle of a class or type which is
67 | required to be registered, licensed, titled, or documented in
68 | this state or by the United States Government shall be subject
69 | to tax at the rate provided in this paragraph. The department
70 | shall by rule adopt any nationally recognized publication for
71 | valuation of used motor vehicles as the reference price list for
72 | any used motor vehicle which is required to be licensed pursuant
73 | to s. 320.08 (1), (2), (3) (a), (b), (c), or (e), or (9). If any
74 | party to an occasional or isolated sale of such a vehicle
75 | reports to the tax collector a sales price which is less than 80

76 | percent of the average loan price for the specified model and
 77 | year of such vehicle as listed in the most recent reference
 78 | price list, the tax levied under this paragraph shall be
 79 | computed by the department on such average loan price unless the
 80 | parties to the sale have provided to the tax collector an
 81 | affidavit signed by each party, or other substantial proof,
 82 | stating the actual sales price. Any party to such sale who
 83 | reports a sales price less than the actual sales price is guilty
 84 | of a misdemeanor of the first degree, punishable as provided in
 85 | s. 775.082 or s. 775.083. The department shall collect or
 86 | attempt to collect from such party any delinquent sales taxes.
 87 | In addition, such party shall pay any tax due and any penalty
 88 | and interest assessed plus a penalty equal to twice the amount
 89 | of the additional tax owed. Notwithstanding any other provision
 90 | of law, the Department of Revenue may waive or compromise any
 91 | penalty imposed pursuant to this subparagraph.

92 | 2. This paragraph does not apply to the sale of a boat or
 93 | aircraft by or through a registered dealer under this chapter to
 94 | a purchaser who, at the time of taking delivery, is a
 95 | nonresident of this state, does not make his or her permanent
 96 | place of abode in this state, and is not engaged in carrying on
 97 | in this state any employment, trade, business, or profession in
 98 | which the boat or aircraft will be used in this state, or is a
 99 | corporation none of the officers or directors of which is a
 100 | resident of, or makes his or her permanent place of abode in,

101 this state, or is a noncorporate entity that has no individual
102 vested with authority to participate in the management,
103 direction, or control of the entity's affairs who is a resident
104 of, or makes his or her permanent abode in, this state. For
105 purposes of this exemption, either a registered dealer acting on
106 his or her own behalf as seller, a registered dealer acting as
107 broker on behalf of a seller, or a registered dealer acting as
108 broker on behalf of the nonresident purchaser may be deemed to
109 be the selling dealer. This exemption is ~~shall~~ not ~~be~~ allowed
110 unless:

111 a. The nonresident purchaser removes a qualifying boat, as
112 described in sub-subparagraph f., from this ~~the~~ state within 90
113 days after the date of purchase or extension, or the nonresident
114 purchaser removes a nonqualifying boat or an aircraft from this
115 state within 10 days after the date of purchase or, when the
116 boat or aircraft is repaired or altered, within 20 days after
117 completion of the repairs or alterations; or if the aircraft
118 will be registered in a foreign jurisdiction and:

119 (I) Application for the aircraft's registration is
120 properly filed with a civil airworthiness authority of a foreign
121 jurisdiction within 10 days after the date of purchase;

122 (II) The nonresident purchaser removes the aircraft from
123 this ~~the~~ state to a foreign jurisdiction within 10 days after
124 the date the aircraft is registered by the applicable foreign
125 airworthiness authority; and

126 (III) The aircraft is operated in this ~~the~~ state solely to
 127 remove it from this ~~the~~ state to a foreign jurisdiction.

128
 129 For purposes of this sub-subparagraph, the term "foreign
 130 jurisdiction" means any jurisdiction outside of the United
 131 States or any of its territories;

132 b. The nonresident purchaser, within 90 days after ~~from~~
 133 the date of departure, provides the department with written
 134 proof that the nonresident purchaser licensed, registered,
 135 titled, or documented the boat or aircraft outside this ~~the~~
 136 state. If such written proof is unavailable, within 90 days the
 137 nonresident purchaser must ~~shall~~ provide proof that the
 138 nonresident purchaser applied for such license, title,
 139 registration, or documentation. The nonresident purchaser shall
 140 forward to the department proof of title, license, registration,
 141 or documentation upon receipt;

142 c. The nonresident purchaser, within 30 days after
 143 removing the boat or aircraft from this state ~~Florida~~, furnishes
 144 the department with proof of removal in the form of receipts for
 145 fuel, dockage, slippage, tie-down, or hangaring from outside of
 146 Florida. The information so provided must clearly and
 147 specifically identify the boat or aircraft;

148 d. The selling dealer, within 30 days after the date of
 149 sale, provides to the department a copy of the sales invoice,
 150 closing statement, bills of sale, and the original affidavit

151 signed by the nonresident purchaser affirming ~~attesting~~ that the
152 nonresident purchaser qualifies for exemption from sales tax
153 pursuant to this subparagraph and attesting that the nonresident
154 purchaser will provide the documentation required to
155 substantiate the exemption claimed under ~~he or she has read the~~
156 ~~provisions of this subparagraph section;~~

157 e. The seller makes a copy of the affidavit a part of his
158 or her record for as long as required by s. 213.35; and

159 f. Unless the nonresident purchaser of a boat of 5 net
160 tons of admeasurement or larger intends to remove the boat from
161 this state within 10 days after the date of purchase or when the
162 boat is repaired or altered, within 20 days after completion of
163 the repairs or alterations, the nonresident purchaser applies to
164 the selling dealer for a decal which authorizes 90 days after
165 the date of purchase for removal of the boat. The nonresident
166 purchaser of a qualifying boat may apply to the selling dealer
167 within 60 days after the date of purchase for an extension decal
168 that authorizes the boat to remain in this state for an
169 additional 90 days, but not more than a total of 180 days,
170 before the nonresident purchaser is required to pay the tax
171 imposed by this chapter. The department is authorized to issue
172 decals in advance to dealers. The number of decals issued in
173 advance to a dealer shall be consistent with the volume of the
174 dealer's past sales of boats which qualify under this sub-
175 subparagraph. The selling dealer or his or her agent shall mark

176 and affix the decals to qualifying boats in the manner
 177 prescribed by the department, before delivery of the boat.

178 (I) The department is hereby authorized to charge dealers
 179 a fee sufficient to recover the costs of decals issued, except
 180 the extension decal shall cost \$425.

181 (II) The proceeds from the sale of decals will be
 182 deposited into the administrative trust fund.

183 (III) Decals shall display information to identify the
 184 boat as a qualifying boat under this sub-subparagraph,
 185 including, but not limited to, the decal's date of expiration.

186 (IV) The department is authorized to require dealers who
 187 purchase decals to file reports with the department and may
 188 prescribe all necessary records by rule. All such records are
 189 subject to inspection by the department.

190 (V) Any dealer or his or her agent who issues a decal
 191 falsely, fails to affix a decal, mismarks the expiration date of
 192 a decal, or fails to properly account for decals will be
 193 considered prima facie to have committed a fraudulent act to
 194 evade the tax and will be liable for payment of the tax plus a
 195 mandatory penalty of 200 percent of the tax, and shall be liable
 196 for fine and punishment as provided by law for a conviction of a
 197 misdemeanor of the first degree, as provided in s. 775.082 or s.
 198 775.083.

199 (VI) Any nonresident purchaser of a boat who removes a
 200 decal before permanently removing the boat from this ~~the~~ state,

201 or defaces, changes, modifies, or alters a decal in a manner
 202 affecting its expiration date before its expiration, or who
 203 causes or allows the same to be done by another, will be
 204 considered prima facie to have committed a fraudulent act to
 205 evade the tax and will be liable for payment of the tax plus a
 206 mandatory penalty of 200 percent of the tax, and shall be liable
 207 for fine and punishment as provided by law for a conviction of a
 208 misdemeanor of the first degree, as provided in s. 775.082 or s.
 209 775.083.

210 (VII) The department is authorized to adopt rules
 211 necessary to administer and enforce this subparagraph and to
 212 publish the necessary forms and instructions.

213 (VIII) The department is hereby authorized to adopt
 214 emergency rules pursuant to s. 120.54(4) to administer and
 215 enforce the provisions of this subparagraph.

216
 217 If the nonresident purchaser fails to remove the qualifying boat
 218 from this state within the maximum 180 days after purchase or a
 219 nonqualifying boat or an aircraft from this state within 10 days
 220 after purchase or, when the boat or aircraft is repaired or
 221 altered, within 20 days after completion of such repairs or
 222 alterations, or permits the boat or aircraft to return to this
 223 state within 6 months after ~~from~~ the date of departure, except
 224 as provided in s. 212.08(7)(fff), or if the nonresident
 225 purchaser fails to furnish the department with any of the

226 | documentation required by this subparagraph within the
 227 | prescribed time period, the nonresident purchaser is ~~shall be~~
 228 | liable for use tax on the cost price of the boat or aircraft
 229 | and, in addition thereto, payment of a penalty to the Department
 230 | of Revenue equal to the tax payable. This penalty shall be in
 231 | lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
 232 | period following the sale of a qualifying boat tax-exempt to a
 233 | nonresident may not be tolled for any reason.

234 | Section 3. Paragraph (b) of subsection (2) and paragraph
 235 | (a) of subsection (3) of section 212.054, Florida Statutes, are
 236 | amended to read:

237 | 212.054 Discretionary sales surtax; limitations,
 238 | administration, and collection.—

239 | (2)

240 | (b) However:

241 | 1. The sales amount above \$5,000 on any item of tangible
 242 | personal property shall not be subject to the surtax. However,
 243 | charges for prepaid calling arrangements, as defined in s.
 244 | 212.05(1)(e)1.a., shall be subject to the surtax. For purposes
 245 | of administering the \$5,000 limitation on an item of tangible
 246 | personal property:7

247 | a. If two or more taxable items of tangible personal
 248 | property are sold to the same purchaser at the same time and,
 249 | under generally accepted business practice or industry standards
 250 | or usage, are normally sold in bulk or are items that, when

251 assembled, comprise a working unit or part of a working unit,
252 such items must be considered a single item for purposes of the
253 \$5,000 limitation when supported by a charge ticket, sales slip,
254 invoice, or other tangible evidence of a single sale or rental.

255 b. The sale of a boat and the corresponding boat trailer,
256 which is identified as a motor vehicle as defined in s.
257 320.01(1), shall be taxed as a single item when sold to the same
258 purchaser, at the same time, and located on the same invoice.

259 2. In the case of utility services billed on or after the
260 effective date of any such surtax, the entire amount of the
261 charge for utility services shall be subject to the surtax. In
262 the case of utility services billed after the last day the
263 surtax is in effect, the entire amount of the charge on said
264 items shall not be subject to the surtax. "Utility service," as
265 used in this section, does not include any communications
266 services as defined in chapter 202.

267 3. In the case of written contracts which are signed prior
268 to the effective date of any such surtax for the construction of
269 improvements to real property or for remodeling of existing
270 structures, the surtax shall be paid by the contractor
271 responsible for the performance of the contract. However, the
272 contractor may apply for one refund of any such surtax paid on
273 materials necessary for the completion of the contract. Any
274 application for refund shall be made no later than 15 months
275 following initial imposition of the surtax in that county. The

276 application for refund shall be in the manner prescribed by the
 277 department by rule. A complete application shall include proof
 278 of the written contract and of payment of the surtax. The
 279 application shall contain a sworn statement, signed by the
 280 applicant or its representative, attesting to the validity of
 281 the application. The department shall, within 30 days after
 282 approval of a complete application, certify to the county
 283 information necessary for issuance of a refund to the applicant.
 284 Counties are hereby authorized to issue refunds for this purpose
 285 and shall set aside from the proceeds of the surtax a sum
 286 sufficient to pay any refund lawfully due. Any person who
 287 fraudulently obtains or attempts to obtain a refund pursuant to
 288 this subparagraph, in addition to being liable for repayment of
 289 any refund fraudulently obtained plus a mandatory penalty of 100
 290 percent of the refund, is guilty of a felony of the third
 291 degree, punishable as provided in s. 775.082, s. 775.083, or s.
 292 775.084.

293 4. In the case of any vessel, railroad, or motor vehicle
 294 common carrier entitled to partial exemption from tax imposed
 295 under this chapter pursuant to s. 212.08(4), (8), or (9), the
 296 basis for imposition of surtax shall be the same as provided in
 297 s. 212.08 and the ratio shall be applied each month to total
 298 purchases in this state of property qualified for proration
 299 which is delivered or sold in the taxing county to establish the
 300 portion used and consumed in intracounty movement and subject to

301 surtax.

302 (3) For the purpose of this section, a transaction shall
 303 be deemed to have occurred in a county imposing the surtax when:

304 (a)1. The sale includes an item of tangible personal
 305 property, a service, or tangible personal property representing
 306 a service, and the item of tangible personal property, the
 307 service, or the tangible personal property representing the
 308 service is delivered within the county. If there is no
 309 reasonable evidence of delivery of a service, the sale of a
 310 service is deemed to occur in the county in which the purchaser
 311 accepts the bill of sale.

312 2. The sale of any motor vehicle or mobile home of a class
 313 or type which is required to be registered in this state or in
 314 any other state shall be deemed to have occurred only in the
 315 county identified as the residence address of the purchaser on
 316 the registration or title document for such property.

317 3. The sale of property under sub-subparagraph (2) (b)1.b.
 318 shall be deemed to occur in the county where the purchaser
 319 resides, as identified on the registration or title documents
 320 for such property.

321 Section 4. Subsection (11) is added to section 213.21,
 322 Florida Statutes, to read:

323 213.21 Informal conferences; compromises.—

324 (11) (a) The department may consider a request to settle or
 325 compromise any tax, interest, penalty, or other liability under

326 this section after the time to challenge an assessment or a
 327 denial of a refund under s. 72.011 has expired if the taxpayer
 328 demonstrates that the failure to initiate a timely challenge was
 329 due to:

330 1. The death or life-threatening injury or illness of:
 331 a. The taxpayer;
 332 b. An immediate family member of the taxpayer; or
 333 c. An individual with substantial responsibility for the
 334 management or control of the taxpayer;

335 2. An act of war or terrorism; or
 336 3. A natural disaster, fire, or other catastrophic loss.

337 (b) The department may not consider a request received
 338 more than 180 days after the time for filing a contest under s.
 339 72.011 has expired.

340 (c) Any decision by the department regarding a taxpayer's
 341 request to compromise or settle a liability under this
 342 subsection is not subject to review under chapter 120.

343 Section 5. Subsections (1), (3), and (6) of section
 344 213.67, Florida Statutes, are amended to read:

345 213.67 Garnishment.—

346 (1) If a person is delinquent in the payment of any taxes,
 347 penalties, and interest, costs, surcharges, and fees owed to the
 348 department, the executive director or his or her designee may
 349 give notice of the amount of such delinquency by registered
 350 mail, by personal service, or by electronic means, including,

351 but not limited to, facsimile transmissions, electronic data
352 interchange, or use of the Internet, to all persons having in
353 their possession or under their control any credits or personal
354 property, exclusive of wages, belonging to the delinquent
355 taxpayer, or owing any debts to such delinquent taxpayer at the
356 time of receipt by them of such notice. Thereafter, any person
357 ~~who has been~~ notified may not transfer or make any other
358 disposition of such credits, other personal property, or debts
359 until the executive director or his or her designee consents to
360 a transfer or disposition or until 60 days after the receipt of
361 such notice. However, the credits, other personal property, or
362 debts that exceed the delinquent amount stipulated in the notice
363 are not subject to this section, wherever held, if the taxpayer
364 does not have a prior history of tax delinquencies. If during
365 the effective period of the notice to withhold, any person so
366 notified makes any transfer or disposition of the property or
367 debts required to be withheld under this section, he or she is
368 liable to the state for any indebtedness owed to the department
369 by the person with respect to whose obligation the notice was
370 given to the extent of the value of the property or the amount
371 of the debts thus transferred or paid if, solely by reason of
372 such transfer or disposition, the state is unable to recover the
373 indebtedness of the person with respect to whose obligation the
374 notice was given. If the delinquent taxpayer contests the
375 intended levy in circuit court or under chapter 120, the notice

376 | under this section remains effective until that final resolution
 377 | of the contest. Any financial institution receiving such notice
 378 | maintains ~~will maintain~~ a right of setoff for any transaction
 379 | involving a debit card occurring on or before the date of
 380 | receipt of such notice.

381 | (3) During the last 30 days of the 60-day period set forth
 382 | in subsection (1), the executive director or his or her designee
 383 | may levy upon such credits, other personal property, or debts.
 384 | The levy must be accomplished by delivery of a notice of levy by
 385 | registered mail, by personal service, or by electronic means,
 386 | including, but not limited to, facsimile transmission or an
 387 | electronic data exchange process using a web interface. Upon
 388 | receipt of the notice of levy, which the person possessing the
 389 | credits, other personal property, or debts shall transfer them
 390 | to the department or pay to the department the amount owed to
 391 | the delinquent taxpayer.

392 | (6) (a) Levy may be made under subsection (3) upon credits,
 393 | other personal property, or debt of any person with respect to
 394 | any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and
 395 | fees authorized by law only after the executive director or his
 396 | or her designee has notified such person in writing of the
 397 | intention to make such levy.

398 | (b) No less than 30 days before the day of the levy, the
 399 | notice of intent to levy required under paragraph (a) must ~~shall~~
 400 | be given in person or sent by certified or registered mail to

401 the person's last known address.

402 (c) The notice required in paragraph (a) must include a
 403 brief statement that sets forth in simple and nontechnical
 404 terms:

405 1. The provisions of this section relating to levy and
 406 sale of property;

407 2. The procedures applicable to the levy under this
 408 section;

409 3. The administrative and judicial appeals available to
 410 the taxpayer with respect to such levy and sale, and the
 411 procedures relating to such appeals; and

412 4. Any ~~The alternatives, if any,~~ available to taxpayers
 413 which could prevent levy on the property.

414 Section 6. Paragraph (c) of subsection (2) of section
 415 220.222, Florida Statutes, is amended to read:

416 220.222 Returns; time and place for filing.—

417 (2)

418 (c)1. For purposes of this subsection, a taxpayer is not
 419 in compliance with s. 220.32 if the taxpayer underpays the
 420 required payment by more than the greater of \$6,000 ~~\$2,000~~ or 30
 421 percent of the tax shown on the return when filed.

422 2. For the purpose of determining compliance with s.
 423 220.32 as referenced in subparagraph 1., the tax shown on the
 424 return when filed must include the amount of the allowable
 425 credits taken on the return pursuant to s. 220.1875, s.

426 | 220.1876, s. 220.1877, or s. 220.1878.

427 | Section 7. (1) The Department of Revenue is authorized,
 428 | and all conditions are deemed met, to adopt emergency rules
 429 | pursuant to s. 120.54(4), Florida Statutes, for the purpose of
 430 | implementing this act. Notwithstanding any other provision of
 431 | law, emergency rules adopted pursuant to this subsection are
 432 | effective for 6 months after adoption and may be renewed during
 433 | the pendency of procedures to adopt permanent rules addressing
 434 | the subject of the emergency rules.

435 | (2) This section is effective upon becoming law, and
 436 | expires July 1, 2025.

437 | Section 8. Except as otherwise provided in this act, this
 438 | act shall take effect July 1, 2024.