

By the Committee on Budget Subcommittee on Finance and Tax

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1                                   A bill to be entitled  
2           An act relating to tax administration; amending s.  
3           212.07, F.S.; conforming a cross-reference to changes  
4           made by the act; subjecting a dealer to monetary and  
5           criminal penalties for the willful failure to collect  
6           certain taxes or fees after notice of the duty to  
7           collect the taxes or fees by the Department of  
8           Revenue; amending s. 212.12, F.S.; deleting provisions  
9           relating to the imposition of criminal penalties after  
10          notice by the Department of Revenue of requirements to  
11          register as a dealer or to collect taxes; making  
12          technical and grammatical changes to provisions  
13          specifying penalties for making a false or fraudulent  
14          return with the intent to evade payment of a tax or  
15          fee; amending s. 212.14, F.S.; defining the term  
16          "person"; authorizing the Department of Revenue to  
17          adopt rules relating to requirements for a person to  
18          deposit cash, a bond, or other security with the  
19          department in order to ensure compliance with sales  
20          tax laws; making technical and grammatical changes;  
21          amending s. 212.18, F.S.; subjecting a person to  
22          criminal penalties for willfully failing to register  
23          as a dealer after notice of the duty to register by  
24          the Department of Revenue; making technical and  
25          grammatical changes; amending s. 213.13, F.S.;  
26          revising the due date for funds collected by the  
27          clerks of court to be transmitted to the Department of  
28          Revenue; creating s. 213.295, F.S.; providing  
29          definitions; subjecting a person to criminal penalties

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

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

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

55 212.07 Sales, storage, use tax; tax added to purchase  
56 price; dealer not to absorb; liability of purchasers who cannot  
57 prove payment of the tax; penalties; general exemptions.—

58 (1) (a) The privilege tax herein levied measured by retail

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59 sales shall be collected by the dealers from the purchaser or  
60 consumer.

61 (b) A resale must be in strict compliance with s. 212.18  
62 and the rules and regulations, and any dealer who makes a sale  
63 for resale which is not in strict compliance with s. 212.18 and  
64 the rules and regulations is ~~shall himself or herself be~~ liable  
65 for and shall pay the tax. Any dealer who makes a sale for  
66 resale shall document the exempt nature of the transaction, as  
67 established by rules promulgated by the department, by retaining  
68 a copy of the purchaser's resale certificate. In lieu of  
69 maintaining a copy of the certificate, a dealer may document,  
70 before ~~prior to~~ the time of sale, an authorization number  
71 provided telephonically or electronically by the department, or  
72 by such other means established by rule of the department. The  
73 dealer may rely on a resale certificate issued pursuant to s.  
74 212.18(3)(d) ~~s. 212.18(3)(e)~~, valid at the time of receipt from  
75 the purchaser, without seeking annual verification of the resale  
76 certificate if the dealer makes recurring sales to a purchaser  
77 in the normal course of business on a continual basis. As used  
78 in ~~For purposes of~~ this paragraph, the term "recurring sales to  
79 a purchaser in the normal course of business" refers to a sale  
80 in which the dealer extends credit to the purchaser and records  
81 the debt as an account receivable, or in which the dealer sells  
82 to a purchaser who has an established cash or C.O.D. account,  
83 similar to an open credit account. For purposes of this  
84 paragraph, purchases are made from a selling dealer on a  
85 continual basis if the selling dealer makes, in the normal  
86 course of business, sales to the purchaser at least ~~no less~~  
87 ~~frequently than~~ once in every 12-month period. A dealer may,

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88 through the informal protest provided for in s. 213.21 and the  
89 rules of the Department of Revenue, provide the department with  
90 evidence of the exempt status of a sale. Consumer certificates  
91 of exemption executed by those exempt entities that were  
92 registered with the department at the time of sale, resale  
93 certificates provided by purchasers who were active dealers at  
94 the time of sale, and verification by the department of a  
95 purchaser's active dealer status at the time of sale in lieu of  
96 a resale certificate shall be accepted by the department when  
97 submitted during the protest period, but may not be accepted in  
98 any proceeding under chapter 120 or any circuit court action  
99 instituted under chapter 72.

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

108 (3)(a) A ~~Any~~ dealer who fails, neglects, or refuses to  
109 collect the tax or fees imposed under this chapter herein  
110 ~~provided, either~~ by himself or herself or through the dealer's  
111 agents or employees, ~~is,~~ in addition to the penalty of being  
112 liable for and paying the tax ~~himself or herself,~~ commits guilty  
113 ~~of~~ a misdemeanor of the first degree, punishable as provided in  
114 s. 775.082 or s. 775.083.

115 (b) A dealer who willfully fails to collect a tax or fee  
116 after the department provides notice of the duty to collect the

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117 tax or fee is liable for a specific penalty of 100 percent of  
118 the uncollected tax or fee. This penalty is in addition to any  
119 other penalty that may be imposed by law. A dealer who willfully  
120 fails to collect taxes or fees totaling:

121 1. Less than \$300:

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

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

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

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

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

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

138 (c) The department shall give written notice of the duty to  
139 collect taxes or fees to the dealer by personal service, by  
140 sending notice to the dealer's last known address by registered  
141 mail, or by both personal service and mail.

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

145 212.12 Dealer's credit for collecting tax; penalties for

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146 noncompliance; powers of Department of Revenue in dealing with  
147 delinquents; brackets applicable to taxable transactions;  
148 records required.-

149 (2)

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

167 1. Less than \$300:

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

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

172 c. For a third or subsequent offense, commits a felony of  
173 the third degree, punishable as provided in s. 775.082, s.  
174 775.083, or s. 775.084.

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

178       3. An amount equal to \$20,000 or more, but less than  
179 \$100,000, commits a felony of the second degree, punishable as  
180 provided in s. 775.082, s. 775.083, or s. 775.084.

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

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

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

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

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

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

215           212.14 Departmental powers; hearings; distress warrants;  
216 bonds; subpoenas and subpoenas duces tecum.-

217           (4) (a) ~~In all cases where it is necessary to ensure~~  
218 ~~compliance with the provisions of this chapter,~~ The department  
219 shall require a cash deposit, bond, or other security as a  
220 condition to a person obtaining or retaining a dealer's  
221 certificate of registration under this chapter, if necessary, to  
222 ensure compliance with this chapter. ~~The such~~ bond must ~~shall~~ be  
223 in the form and such amount as the department deems appropriate  
224 under the particular circumstances. A Every person who fails  
225 failing to produce such cash deposit, bond, or other security as  
226 required in this subsection may ~~provided for herein shall not be~~  
227 ~~entitled to~~ obtain or retain a dealer's certificate of  
228 registration under this chapter. If requested by the department,  
229 ~~and the Department of Legal Affairs may is hereby authorized to~~  
230 proceed by injunction, ~~when so requested by the Department of~~  
231 ~~Revenue,~~ to prevent the such person from doing business subject  
232 to the provisions of this chapter until the such cash deposit,

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233 bond, or other security is posted with the department. ~~The, and~~  
234 ~~any~~ temporary injunction ~~for this purpose~~ may be granted by any  
235 judge or chancellor authorized by law to grant injunctions. The  
236 department may sell any security ~~required to be~~ deposited  
237 pursuant to this section ~~may be sold by the department~~ at public  
238 sale if ~~it becomes~~ necessary ~~so to do~~ in order to recover any  
239 tax, interest, or penalty due. Notice of the ~~such~~ sale may be  
240 served personally or by mail upon the person who deposited the  
241 ~~such~~ security. Notice ~~if~~ by mail is sufficient if the, notice is  
242 sent to the last known address of the person as shown ~~the same~~  
243 ~~appears~~ on the records of the department ~~shall be sufficient for~~  
244 ~~the purpose of this requirement.~~ Upon the ~~such~~ sale, the  
245 department shall return the surplus, if any, above the amount  
246 due ~~under this chapter shall be returned~~ to the person who  
247 deposited the security.

248 (b) As used in this subsection, the term "person" has the  
249 same meaning as defined in s. 212.02(12) and also includes:

250 1. An individual or entity owning a controlling interest in  
251 an entity;

252 2. An individual or entity who has acquired an ownership  
253 interest or a controlling interest in a business that would be  
254 otherwise liable for posting a cash deposit, bond, or other  
255 security, unless the department has determined that the  
256 individual or entity is not liable for taxes, interest, or  
257 penalties under s. 213.758; or

258 3. An individual or entity seeking to obtain a dealer's  
259 certificate of registration for a business that will be operated  
260 at the same location as a previous business that otherwise would  
261 have been liable for posting a cash deposit, bond, or other

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262 security, and the individual or entity does not provide evidence  
263 that the business was acquired for consideration in an arms-  
264 length transaction.

265 (c) The department may adopt rules to administer this  
266 subsection.

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

270 212.18 Administration of law; registration of dealers;  
271 rules.-

272 (3) (a) Every person desiring to engage in or conduct  
273 business in this state as a dealer, ~~as defined in this chapter,~~  
274 or to lease, rent, or let or grant licenses in living quarters  
275 or sleeping or housekeeping accommodations in hotels, apartment  
276 houses, roominghouses, or tourist or trailer camps that are  
277 subject to tax under s. 212.03, or to lease, rent, or let or  
278 grant licenses in real property, ~~as defined in this chapter,~~ and  
279 every person who sells or receives anything of value by way of  
280 admissions, must file with the department an application for a  
281 certificate of registration for each place of business. The  
282 application must include, ~~showing~~ the names of the persons who  
283 have interests in the ~~such~~ business and their residences, the  
284 address of the business, and ~~such~~ other data reasonably required  
285 by ~~as~~ the department ~~may reasonably require~~. However, owners and  
286 operators of vending machines or newspaper rack machines are  
287 required to obtain only one certificate of registration for each  
288 county in which the ~~such~~ machines are located. The department, ~~7~~  
289 ~~by rule,~~ may authorize by rule a dealer that uses independent  
290 sellers to sell its merchandise to remit tax on the retail sales

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291 price charged to the ultimate consumer in lieu of having the  
292 independent seller register as a dealer and remit the tax. The  
293 department may appoint the county tax collector as the  
294 department's agent to accept applications for registrations. The  
295 application must be made to the department before the person,  
296 firm, copartnership, or corporation engages ~~may engage~~ in such  
297 business, and it must be accompanied by a registration fee of  
298 \$5. However, a registration fee is not required to accompany an  
299 application to engage in or conduct business to make mail order  
300 sales. The department may waive the registration fee for  
301 applications submitted through the department's Internet  
302 registration process.

303 (b) The department, upon receipt of the ~~such~~ application,  
304 shall ~~will~~ grant to the applicant a separate certificate of  
305 registration for each place of business, which certificate may  
306 be canceled by the department or its designated assistants for  
307 any failure by the certificateholder to comply with any of the  
308 provisions of this chapter. The certificate is not assignable  
309 and is valid only for the person, firm, copartnership, or  
310 corporation to which the certificate is issued. The certificate  
311 must be displayed at all times ~~placed~~ in a conspicuous place in  
312 the business or businesses for which it is issued ~~and must be~~  
313 ~~displayed at all times~~. Except as provided in this subsection, a  
314 ~~no~~ person may not ~~shall~~ engage in the business of selling or  
315 leasing tangible personal property or services or as a dealer or  
316 in leasing, renting, or letting of or granting licenses in  
317 living quarters or sleeping or housekeeping accommodations in  
318 hotels, apartment houses, roominghouses, tourist or trailer  
319 camps, or real property, or in selling ~~as hereinbefore defined,~~

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320 ~~nor shall any person sell or receiving receive~~ anything of value  
321 by way of admissions, without a valid ~~first having obtained~~ such  
322 a certificate. A ~~or after~~ such certificate has been canceled; no  
323 person may not ~~shall~~ receive a ~~any~~ license from any authority  
324 within the state to engage in any such business without a valid  
325 certificate ~~first having obtained such a certificate or after~~  
326 ~~such certificate has been canceled. The engaging in the business~~  
327 ~~of selling or leasing tangible personal property or services or~~  
328 ~~as a dealer, as defined in this chapter, or the engaging in~~  
329 ~~leasing, renting, or letting of or granting licenses in living~~  
330 ~~quarters or sleeping or housekeeping accommodations in hotels,~~  
331 ~~apartment houses, roominghouses, or tourist or trailer camps~~  
332 ~~that are taxable under this chapter, or real property, or the~~  
333 ~~engaging in the business of selling or receiving anything of~~  
334 ~~value by way of admissions, without such certificate first being~~  
335 ~~obtained or after such certificate has been canceled by the~~  
336 ~~department, is prohibited.~~

337 (c)1. A ~~The failure or refusal of any person who engages in~~  
338 acts requiring a certificate of registration under this  
339 subsection who fails or refuses to register, commits, firm,  
340 copartnership, or corporation to so qualify when required  
341 hereunder is a misdemeanor of the first degree, punishable as  
342 provided in s. 775.082 or s. 775.083. Such acts are, ~~or~~ subject  
343 to injunctive proceedings as provided by law. A person who  
344 engages in acts requiring a certificate of registration and who  
345 fails or refuses to register is also subject ~~Such failure or~~  
346 ~~refusal also subjects the offender~~ to a \$100 initial  
347 registration fee in lieu of the \$5 registration fee required by  
348 ~~authorized in~~ paragraph (a). However, the department may waive

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349 the increase in the registration fee if it finds ~~is determined~~  
350 ~~by the department~~ that the failure to register was due to  
351 reasonable cause and not to willful negligence, willful neglect,  
352 or fraud.

353 2. A person who willfully fails to register as a dealer  
354 after the department provides notice of the duty to register  
355 commits a felony of the third degree, punishable as provided in  
356 s. 775.082, s. 775.083, or s. 775.084. The department shall give  
357 written notice of the duty to register to the person by personal  
358 service, by sending notice by registered mail to the person's  
359 last known address, or by both personal service and mail.

360 (d) ~~(e)~~ In addition to the certificate of registration, the  
361 department shall provide to each newly registered dealer an  
362 initial resale certificate that is ~~will be~~ valid for the  
363 remainder of the period of issuance. The department shall  
364 provide each active dealer with an annual resale certificate. As  
365 used in ~~For purposes of~~ this section, the term "active dealer"  
366 means a person who is currently registered with the department  
367 and who is required to file at least once during each applicable  
368 reporting period.

369 (e) ~~(d)~~ The department may revoke a ~~any~~ dealer's certificate  
370 of registration if ~~when~~ the dealer fails to comply with this  
371 chapter. Before the ~~Prior to~~ revocation of a dealer's  
372 certificate of registration, the department must schedule an  
373 informal conference at which the dealer may present evidence  
374 regarding the department's intended revocation or enter into a  
375 compliance agreement with the department. The department must  
376 notify the dealer of its intended action and the time, place,  
377 and date of the scheduled informal conference by written notice

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378 ~~notification~~ sent by United States mail to the dealer's last  
379 known address of record furnished by the dealer on a form  
380 prescribed by the department. The dealer is required to attend  
381 the informal conference and present evidence refuting the  
382 department's intended revocation or enter into a compliance  
383 agreement with the department which resolves the dealer's  
384 failure to comply with this chapter. The department shall issue  
385 an administrative complaint under s. 120.60 if the dealer fails  
386 to attend the department's informal conference, fails to enter  
387 into a compliance agreement with the department resolving the  
388 dealer's noncompliance with this chapter, or fails to comply  
389 with the executed compliance agreement.

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

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

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

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

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407 4. Any exhibitor who makes a mail order sale pursuant to s.  
408 212.0596 must register as a dealer.

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

413 Section 5. Effective upon this act becoming a law,  
414 subsection (5) of section 213.13, Florida Statutes, is amended  
415 to read:

416 213.13 Electronic remittance and distribution of funds  
417 collected by clerks of the court.—

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

424 Section 6. Effective upon this act becoming a law, section  
425 213.295, Florida Statutes, is created to read:

426 213.295 Automated sales suppression devices.—

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

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

435 (b) "Electronic cash register" means a device that keeps a

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436 register or supporting documents through the use of an  
437 electronic device or computer system designed to record  
438 transaction data for the purpose of computing, compiling, or  
439 processing retail sales transaction data.

440 (c) "Phantom-ware" means a hidden programming option  
441 embedded in the operating system of an electronic cash register  
442 or hardwired into the electronic cash register which can be used  
443 to create a second set of records or to eliminate or manipulate  
444 transaction records, which records may or may not be preserved  
445 in a digital format, in order to represent the true or  
446 manipulated record of a transaction in the electronic cash  
447 register.

448 (d) "Transaction data" includes data identifying an item  
449 purchased by a customer; the price for an item; a taxability  
450 determination for an item; a segregated tax amount for each  
451 taxed item; the amount of cash or credit tendered; the net  
452 amount returned to the customer in change; the date and time of  
453 the purchase; the name, address, and identification number of  
454 the vendor; and the receipt or invoice number of the  
455 transaction.

456 (e) "Transaction report" means:

457 1. A report that contains, but is not limited to,  
458 documentation of the sales, taxes, or fees collected; media  
459 totals; and discount voids at an electronic cash register, and  
460 that is printed on a cash register tape at the end of a day or a  
461 shift; or

462 2. A report that documents every action at an electronic  
463 cash register and that is stored electronically.

464 (2) A person may not knowingly sell, purchase, install,

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465 transfer, possess, utilize, or access any automated sales  
466 suppression device, zapper, or phantom-ware.

467 (3) (a) A person who violates this section commits a felony  
468 of the third degree, punishable as provided in s. 775.082, s.  
469 775.083, or s. 775.084.

470 (b) A person who violates this section is liable for all  
471 taxes, fees, penalties, and interest due the state as a result  
472 of the use of an automated sales suppression device, zapper, or  
473 phantom-ware and shall forfeit to the state as an additional  
474 penalty all profits associated with the sale or use of an  
475 automated sales suppression device, zapper, or phantom-ware.

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

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

482 322.142 Color photographic or digital imaged licenses.—

483 (4) The department may maintain a film negative or print  
484 file. The department shall maintain a record of the digital  
485 image and signature of the licensees, together with other data  
486 required by the department for identification and retrieval.  
487 Reproductions from the file or digital record are exempt from  
488 ~~the provisions of~~ s. 119.07(1) and shall be made and issued only  
489 for departmental administrative purposes; for the issuance of  
490 duplicate licenses; in response to law enforcement agency  
491 requests; to the Department of Business and Professional  
492 Regulation pursuant to an interagency agreement for the purpose  
493 of accessing digital images for reproduction of licenses issued

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494 by the Department of Business and Professional Regulation; to  
495 the Department of State pursuant to an interagency agreement to  
496 facilitate determinations of eligibility of voter registration  
497 applicants and registered voters in accordance with ss. 98.045  
498 and 98.075; to the Department of Revenue pursuant to an  
499 interagency agreement for use in establishing paternity and  
500 establishing, modifying, or enforcing support obligations in  
501 Title IV-D cases; to the Department of Revenue for use in  
502 establishing positive identification for tax administration  
503 purposes; to the Department of Children and Family Services  
504 pursuant to an interagency agreement to conduct protective  
505 investigations under part III of chapter 39 and chapter 415; to  
506 the Department of Children and Family Services pursuant to an  
507 interagency agreement specifying the number of employees in each  
508 of that department's regions to be granted access to the records  
509 for use as verification of identity to expedite the  
510 determination of eligibility for public assistance and for use  
511 in public assistance fraud investigations; or to the Department  
512 of Financial Services pursuant to an interagency agreement to  
513 facilitate the location of owners of unclaimed property, the  
514 validation of unclaimed property claims, and the identification  
515 of fraudulent or false claims.

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

519 443.131 Contributions.—

520 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT  
521 EXPERIENCE.—

522 (h) *Additional conditions for variation from the standard*

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523 rate.—An employer's contribution rate may not be reduced below  
524 the standard rate under this section unless:

525 1. All contributions, reimbursements, interest, and  
526 penalties incurred by the employer for wages paid by him or her  
527 in all previous calendar quarters, except the 4 calendar  
528 quarters immediately preceding the calendar quarter or calendar  
529 year for which the benefit ratio is computed, are paid; ~~and~~

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

534 ~~3.2. The employer has entitled to a rate reduction must~~  
535 ~~have~~ at least one annual payroll as defined in subparagraph  
536 (b)1. unless the employer is eligible for additional credit  
537 under the Federal Unemployment Tax Act. If the Federal  
538 Unemployment Tax Act is amended or repealed in a manner  
539 affecting credit under the federal act, this section applies  
540 only to the extent that additional credit is allowed against the  
541 payment of the tax imposed by the Federal Unemployment Tax Act.

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

550 Section 9. Effective January 1, 2013, and applicable to  
551 contributions or reimbursements made on or after that date,

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552 paragraph (a) of subsection (1) of section 443.141, Florida  
553 Statutes, is amended to read:

554 443.141 Collection of contributions and reimbursements.—

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

557 (a) *Interest.*—Contributions or reimbursements unpaid on the  
558 date due bear interest at the rate calculated pursuant to s.  
559 213.235. However, the rate may not exceed ~~of~~ 1 percent per  
560 month. Interest shall accrue ~~from and after that date~~ until  
561 payment plus accrued interest is received by the tax collection  
562 service provider, unless the service provider finds that the  
563 employing unit has good reason for failing to pay the  
564 contributions or reimbursements when due. Interest collected  
565 under this subsection must be paid into the Special Employment  
566 Security Administration Trust Fund.

567 Section 10. Except as otherwise expressly provided in this  
568 act and except for this section, which shall take effect upon  
569 this act becoming a law, this act shall take effect July 1,  
570 2012.