

Amendment No.

CHAMBER ACTION

Senate

House

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1 The Conference Committee on HB 5701 offered the following:

2
3 **Conference Committee Amendment (with title amendment)**

4 Remove everything after the enacting clause and insert:

5 Section 1. Section 201.15, Florida Statutes, is amended to
6 read:

7 201.15 Distribution of taxes collected.—All taxes
8 collected under this chapter are subject to the service charge
9 imposed in s. 215.20(1). Prior to distribution under this
10 section, the Department of Revenue shall deduct amounts
11 necessary to pay the costs of the collection and enforcement of
12 the tax levied by this chapter. Such costs and the service
13 charge may not be levied against any portion of taxes pledged to
14 debt service on bonds to the extent that the costs and service
15 charge are required to pay any amounts relating to the bonds.
16 After distributions are made pursuant to subsection (1), all of
217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

17 the costs of the collection and enforcement of the tax levied by
18 this chapter and the service charge shall be available and
19 transferred to the extent necessary to pay debt service and any
20 other amounts payable with respect to bonds authorized before
21 January 1, 2013 ~~2010~~, secured by revenues distributed pursuant
22 to subsection (1). All taxes remaining after deduction of costs
23 and the service charge shall be distributed as follows:

24 (1) Sixty-three and thirty-one hundredths percent of the
25 remaining taxes shall be used for the following purposes:

26 (a) Amounts necessary to pay the debt service on, or fund
27 debt service reserve funds, rebate obligations, or other amounts
28 payable with respect to Preservation 2000 bonds issued pursuant
29 to s. 375.051 and Florida Forever bonds issued pursuant to s.
30 215.618, shall be paid into the State Treasury to the credit of
31 the Land Acquisition Trust Fund to be used for such purposes.
32 The amount transferred to the Land Acquisition Trust Fund may
33 not exceed \$300 million in fiscal year 1999-2000 and thereafter
34 for Preservation 2000 bonds and bonds issued to refund
35 Preservation 2000 bonds, and \$300 million in fiscal year 2000-
36 2001 and thereafter for Florida Forever bonds. The annual amount
37 transferred to the Land Acquisition Trust Fund for Florida
38 Forever bonds may not exceed \$30 million in the first fiscal
39 year in which bonds are issued. The limitation on the amount
40 transferred shall be increased by an additional \$30 million in
41 each subsequent fiscal year, but may not exceed a total of \$300
42 million in any fiscal year for all bonds issued. It is the
43 intent of the Legislature that all bonds issued to fund the
44 Florida Forever Act be retired by December 31, 2040. Except for
217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

45 bonds issued to refund previously issued bonds, no series of
46 bonds may be issued pursuant to this paragraph unless such bonds
47 are approved and the debt service for the remainder of the
48 fiscal year in which the bonds are issued is specifically
49 appropriated in the General Appropriations Act. For purposes of
50 refunding Preservation 2000 bonds, amounts designated within
51 this section for Preservation 2000 and Florida Forever bonds may
52 be transferred between the two programs to the extent provided
53 for in the documents authorizing the issuance of the bonds. The
54 Preservation 2000 bonds and Florida Forever bonds are equally
55 and ratably secured by moneys distributable to the Land
56 Acquisition Trust Fund pursuant to this section, except as
57 specifically provided otherwise by the documents authorizing the
58 issuance of the bonds. Moneys transferred to the Land
59 Acquisition Trust Fund pursuant to this paragraph, or earnings
60 thereon, may not be used or made available to pay debt service
61 on the Save Our Coast revenue bonds.

62 (b) Moneys shall be paid into the State Treasury to the
63 credit of the Save Our Everglades Trust Fund in amounts
64 necessary to pay debt service, provide reserves, and pay rebate
65 obligations and other amounts due with respect to bonds issued
66 under s. 215.619. Taxes distributed under paragraph (a) and this
67 paragraph must be collectively distributed on a pro rata basis
68 when the available moneys under this subsection are not
69 sufficient to cover the amounts required under paragraph (a) and
70 this paragraph.

217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

71 (c) After the required payments under paragraphs (a) and
72 (b), the remainder shall be paid into the State Treasury to the
73 credit of:

74 1. The State Transportation Trust Fund in the Department
75 of Transportation in the amount of the lesser of 38.2 percent of
76 the remainder or \$541.75 million in each fiscal year. Out of
77 such funds, the first \$50 million for the 2012-2013 fiscal year;
78 \$65 million for the 2013-2014 fiscal year; and \$75 million for
79 the 2014-2015 fiscal year and all subsequent years, shall be
80 transferred to the State Economic Enhancement and Development
81 Trust Fund within the Department of Economic Opportunity. The
82 remainder is to be used for the following specified purposes,
83 notwithstanding any other law to the contrary:

84 a. For the purposes of capital funding for the New Starts
85 Transit Program, authorized by Title 49, U.S.C. s. 5309 and
86 specified in s. 341.051, 10 percent of these funds;

87 b. For the purposes of the Small County Outreach Program
88 specified in s. 339.2818, 5 percent of these funds. Effective
89 July 1, 2014, the percentage allocated under this sub-
90 subparagraph shall be increased to 10 percent;

91 c. For the purposes of the Strategic Intermodal System
92 specified in ss. 339.61, 339.62, 339.63, and 339.64, 75 percent
93 of these funds after allocating for the New Starts Transit
94 Program described in sub-subparagraph a. and the Small County
95 Outreach Program described in sub-subparagraph b.; and

96 d. For the purposes of the Transportation Regional
97 Incentive Program specified in s. 339.2819, 25 percent of these
98 funds after allocating for the New Starts Transit Program

217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

99 described in sub-subparagraph a. and the Small County Outreach
100 Program described in sub-subparagraph b. Effective July 1, 2014,
101 the first \$60 million of the funds allocated pursuant to this
102 sub-subparagraph shall be allocated annually to the Florida Rail
103 Enterprise for the purposes established in s. 341.303(5).

104 2. The Grants and Donations Trust Fund in the Department
105 of Economic Opportunity in the amount of the lesser of .23
106 percent of the remainder or \$3.25 million in each fiscal year to
107 fund technical assistance to local governments and school boards
108 on the requirements and implementation of this act.

109 3. The Ecosystem Management and Restoration Trust Fund in
110 the amount of the lesser of 2.12 percent of the remainder or \$30
111 million in each fiscal year, to be used for the preservation and
112 repair of the state's beaches as provided in ss. 161.091-
113 161.212.

114 4. General Inspection Trust Fund in the amount of the
115 lesser of .02 percent of the remainder or \$300,000 in each
116 fiscal year to be used to fund oyster management and restoration
117 programs as provided in s. 379.362(3).

118
119 Moneys distributed pursuant to this paragraph may not be pledged
120 for debt service unless such pledge is approved by referendum of
121 the voters.

122 (d) After the required payments under paragraphs (a), (b),
123 and (c), the remainder shall be paid into the State Treasury to
124 the credit of the General Revenue Fund to be used and expended
125 for the purposes for which the General Revenue Fund was created
126 and exists by law.

217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

127 (2) The lesser of 7.56 percent of the remaining taxes or
128 \$84.9 million in each fiscal year shall be distributed as
129 follows:

130 (a) Six million and three hundred thousand dollars shall
131 be paid into the State Treasury to the credit of the General
132 Revenue Fund.

133 (b) The remainder shall be paid into the State Treasury to
134 the credit of the Land Acquisition Trust Fund. Sums deposited in
135 the fund pursuant to this subsection may be used for any purpose
136 for which funds deposited in the Land Acquisition Trust Fund may
137 lawfully be used.

138 (3) (a) The lesser of 1.94 percent of the remaining taxes
139 or \$26 million in each fiscal year shall be distributed in the
140 following order:

141 1. Amounts necessary to pay debt service or to fund debt
142 service reserve funds, rebate obligations, or other amounts
143 payable with respect to bonds issued before February 1, 2009,
144 pursuant to this subsection shall be paid into the State
145 Treasury to the credit of the Land Acquisition Trust Fund.

146 2. Eleven million dollars shall be paid into the State
147 Treasury to the credit of the General Revenue Fund.

148 3. The remainder shall be paid into the State Treasury to
149 the credit of the Land Acquisition Trust Fund.

150 (b) Moneys deposited in the Land Acquisition Trust Fund
151 pursuant to this subsection shall be used to acquire coastal
152 lands or to pay debt service on bonds issued to acquire coastal
153 lands and to develop and manage lands acquired with moneys from
154 the trust fund.

217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

155 (4) The lesser of 4.2 percent of the remaining taxes or
156 \$60.5 million in each fiscal year shall be paid into the State
157 Treasury to the credit of the Water Management Lands Trust Fund.
158 Sums deposited in that fund may be used for any purpose
159 authorized in s. 373.59.

160 (5) Of the remaining taxes, 3.52 percent shall be paid
161 into the State Treasury to the credit of the Conservation and
162 Recreation Lands Trust Fund to carry out the purposes set forth
163 in s. 259.032. Eleven and fifteen hundredths percent of the
164 amount credited to the Conservation and Recreation Lands Trust
165 Fund pursuant to this subsection shall be transferred to the
166 State Game Trust Fund and used for land management activities.

167 (6) The lesser of 2.28 percent of the remaining taxes or
168 \$34.1 million in each fiscal year shall be paid into the State
169 Treasury to the credit of the Invasive Plant Control Trust Fund
170 to carry out the purposes set forth in ss. 369.22 and 369.252.

171 (7) The lesser of .5 percent of the remaining taxes or
172 \$9.3 million in each fiscal year shall be paid into the State
173 Treasury to the credit of the State Game Trust Fund to be used
174 exclusively for the purpose of implementing the Lake Restoration
175 2020 Program.

176 (8) One-half of one percent of the remaining taxes shall
177 be paid into the State Treasury and divided equally to the
178 credit of the Department of Environmental Protection Water
179 Quality Assurance Trust Fund to address water quality impacts
180 associated with nonagricultural nonpoint sources and to the
181 credit of the Department of Agriculture and Consumer Services
182 General Inspection Trust Fund to address water quality impacts

217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

183 associated with agricultural nonpoint sources, respectively.
184 These funds shall be used for research, development,
185 demonstration, and implementation of suitable best management
186 practices or other measures used to achieve water quality
187 standards in surface waters and water segments identified
188 pursuant to ss. 303(d) of the Clean Water Act, Pub. L. No. 92-
189 500, 33 U.S.C. ss. 1251 et seq. Implementation of best
190 management practices and other measures may include cost-share
191 grants, technical assistance, implementation tracking, and
192 conservation leases or other agreements for water quality
193 improvement. The Department of Environmental Protection and the
194 Department of Agriculture and Consumer Services may adopt rules
195 governing the distribution of funds for implementation of best
196 management practices. The unobligated balance of funds received
197 from the distribution of taxes collected under this chapter to
198 address water quality impacts associated with nonagricultural
199 nonpoint sources must be excluded when calculating the
200 unobligated balance of the Water Quality Assurance Trust Fund as
201 it relates to the determination of the applicable excise tax
202 rate.

203 (9) Seven and fifty-three hundredths percent of the
204 remaining taxes in each fiscal year shall be paid into the State
205 Treasury to the credit of the State Housing Trust Fund. Out of
206 such funds, beginning in the 2012-2013 fiscal year, the first
207 \$35 million shall be transferred annually, subject to any
208 distribution required under subsection (15), to the State
209 Economic Enhancement and Development Trust Fund within the

217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

210 Department of Economic Opportunity. The remainder shall be used
211 as follows:

212 (a) Half of that amount shall be used for the purposes for
213 which the State Housing Trust Fund was created and exists by
214 law.

215 (b) Half of that amount shall be paid into the State
216 Treasury to the credit of the Local Government Housing Trust
217 Fund and used for the purposes for which the Local Government
218 Housing Trust Fund was created and exists by law.

219 (10) Eight and sixty-six hundredths percent of the
220 remaining taxes in each fiscal year shall be paid into the State
221 Treasury to the credit of the State Housing Trust Fund. Out of
222 such funds, beginning in the 2012-2013 fiscal year, the first
223 \$40 million shall be transferred annually, subject to any
224 distribution required under subsection (15), to the State
225 Economic Enhancement and Development Trust Fund within the
226 Department of Economic Opportunity. The remainder shall be used
227 as follows:

228 (a) Twelve and one-half percent of that amount shall be
229 deposited into the State Housing Trust Fund and be expended by
230 the Department of Economic Opportunity and by the Florida
231 Housing Finance Corporation for the purposes for which the State
232 Housing Trust Fund was created and exists by law.

233 (b) Eighty-seven and one-half percent of that amount shall
234 be distributed to the Local Government Housing Trust Fund and
235 used for the purposes for which the Local Government Housing
236 Trust Fund was created and exists by law. Funds from this

217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

237 category may also be used to provide for state and local
238 services to assist the homeless.

239 (11) The distribution of proceeds deposited into the Water
240 Management Lands Trust Fund and the Conservation and Recreation
241 Lands Trust Fund, pursuant to subsections (4) and (5), may not
242 be used for land acquisition but may be used for preacquisition
243 costs associated with land purchases. The Legislature intends
244 that the Florida Forever program supplant the acquisition
245 programs formerly authorized under ss. 259.032 and 373.59.

246 (12) Amounts distributed pursuant to subsections (5), (6),
247 (7), and (8) are subject to the payment of debt service on
248 outstanding Conservation and Recreation Lands revenue bonds.

249 (13) In each fiscal year that the remaining taxes exceed
250 collections in the prior fiscal year, the stated maximum dollar
251 amounts provided in subsections (2), (4), (6), and (7) shall
252 each be increased by an amount equal to 10 percent of the
253 increase in the remaining taxes collected under this chapter
254 multiplied by the applicable percentage provided in those
255 subsections.

256 (14) If the payment requirements in any year for bonds
257 outstanding on July 1, 2007, or bonds issued to refund such
258 bonds, exceed the limitations of this section, distributions to
259 the trust fund from which the bond payments are made must be
260 increased to the lesser of the amount needed to pay bond
261 obligations or the limit of the applicable percentage
262 distribution provided in subsections (1)-(10).

263 (15) Distributions to the State Housing Trust Fund
264 pursuant to subsections (9) and (10) must be sufficient to cover
217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

265 amounts required to be transferred to the Florida Affordable
266 Housing Guarantee Program's annual debt service reserve and
267 guarantee fund pursuant to s. 420.5092(6) (a) and (b) up to the
268 amount required to be transferred to such reserve and fund based
269 on the percentage distribution of documentary stamp tax revenues
270 to the State Housing Trust Fund which is in effect in the 2004-
271 2005 fiscal year.

272 (16) If amounts necessary to pay debt service or any other
273 amounts payable with respect to Preservation 2000 bonds, Florida
274 Forever bonds, or Everglades Restoration bonds authorized before
275 January 1, 2013 ~~2010~~, exceed the amounts distributable pursuant
276 to subsection (1), all moneys distributable pursuant to this
277 section are available for such obligations and transferred in
278 the amounts necessary to pay such obligations when due. However,
279 amounts distributable pursuant to subsection (2), subsection
280 (3), subsection (4), subsection (5), paragraph (9) (a), or
281 paragraph (10) (a) are not available to pay such obligations to
282 the extent that such moneys are necessary to pay debt service on
283 bonds secured by revenues pursuant to those provisions.

284 (17) After the distributions provided in the preceding
285 subsections, any remaining taxes shall be paid into the State
286 Treasury to the credit of the General Revenue Fund.

287 Section 2. Effective July 1, 2012, and applicative to
288 returns due on or after that date, subsection (1) of section
289 212.12, Florida Statutes, is amended to read:

290 212.12 Dealer's credit for collecting tax; penalties for
291 noncompliance; powers of Department of Revenue in dealing with

217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

292 delinquents; brackets applicable to taxable transactions;
293 records required.-

294 (1) (a) 1. Notwithstanding any other ~~provision of~~ law and
295 for the purpose of compensating persons granting licenses for
296 and the lessors of real and personal property taxed hereunder,
297 for the purpose of compensating dealers in tangible personal
298 property, for the purpose of compensating dealers providing
299 communication services and taxable services, for the purpose of
300 compensating owners of places where admissions are collected,
301 and for the purpose of compensating remitters of any taxes or
302 fees reported on the same documents utilized for the sales and
303 use tax, as compensation for the keeping of prescribed records,
304 filing timely tax returns, and the proper accounting and
305 remitting of taxes by them, such seller, person, lessor, dealer,
306 owner, and remitter (except dealers who make mail order sales)
307 who files the return required pursuant to s. 212.11 only by
308 electronic means and who pays the amount due on such return only
309 by electronic means shall be allowed 2.5 percent of the amount
310 of the tax due, ~~and~~ accounted for, ~~and~~ remitted to the
311 department, ~~in the form of a deduction in submitting his or her~~
312 ~~report and paying the amount due by him or her; the department~~
313 ~~shall allow such deduction of 2.5 percent of the amount of the~~
314 ~~tax to the person paying the same for remitting the tax and~~
315 ~~making of tax returns in the manner herein provided, for paying~~
316 ~~the amount due to be paid by him or her, and as further~~
317 ~~compensation to dealers in tangible personal property for the~~
318 ~~keeping of prescribed records and for collection of taxes and~~
319 ~~remitting the same.~~ However, if the amount of the tax due and
217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

320 remitted to the department by electronic means for the reporting
321 period exceeds \$1,200, an ~~no~~ allowance is not ~~shall be~~ allowed
322 for all amounts in excess of \$1,200. For purposes of this
323 subparagraph, the term "electronic means" has the same meaning
324 as provided in s. 213.755(2) (c).

325 2. The executive director of the department is authorized
326 to negotiate a collection allowance, pursuant to rules
327 promulgated by the department, with a dealer who makes mail
328 order sales. The rules of the department shall provide
329 guidelines for establishing the collection allowance based upon
330 the dealer's estimated costs of collecting the tax, the volume
331 and value of the dealer's mail order sales to purchasers in this
332 state, and the administrative and legal costs and likelihood of
333 achieving collection of the tax absent the cooperation of the
334 dealer. However, in no event shall the collection allowance
335 negotiated by the executive director exceed 10 percent of the
336 tax remitted for a reporting period.

337 (b)-(a) The Department of Revenue may deny the collection
338 allowance if a taxpayer files an incomplete return or if the
339 required tax return or tax is delinquent at the time of payment.

340 1. An "incomplete return" is, for purposes of this
341 chapter, a return which is lacking such uniformity,
342 completeness, and arrangement that the physical handling,
343 verification, review of the return, or determination of other
344 taxes and fees reported on the return may not be readily
345 accomplished.

346 2. The department shall adopt rules requiring such
347 information as it may deem necessary to ensure that the tax
217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

348 levied hereunder is properly collected, reviewed, compiled,
349 reported, and enforced, including, but not limited to: the
350 amount of gross sales; the amount of taxable sales; the amount
351 of tax collected or due; the amount of lawful refunds,
352 deductions, or credits claimed; the amount claimed as the
353 dealer's collection allowance; the amount of penalty and
354 interest; the amount due with the return; and such other
355 information as the Department of Revenue may specify. The
356 department shall require that transient rentals and agricultural
357 equipment transactions be separately shown. Sales made through
358 vending machines as defined in s. 212.0515 must be separately
359 shown on the return. Sales made through coin-operated amusement
360 machines as defined by s. 212.02 and the number of machines
361 operated must be separately shown on the return or on a form
362 prescribed by the department. If a separate form is required,
363 the same penalties for late filing, incomplete filing, or
364 failure to file as provided for the sales tax return shall apply
365 to the ~~said~~ form.

366 (c) ~~(b)~~ The collection allowance and other credits or
367 deductions provided in this chapter shall be applied
368 proportionally to any taxes or fees reported on the same
369 documents used for the sales and use tax.

370 (d) ~~(e)~~1. A dealer entitled to the collection allowance
371 provided in this section may elect to forego the collection
372 allowance and direct that the ~~said~~ amount be transferred into
373 the Educational Enhancement Trust Fund. Such an election must be
374 made with the timely filing of a return and may not be rescinded
375 once made. If a dealer who makes such an election files a
217733

Amendment No.

376 delinquent return, underpays the tax, or files an incomplete
377 return, the amount transferred into the Educational Enhancement
378 Trust Fund shall be the amount of the collection allowance
379 remaining after resolution of liability for all of the tax,
380 interest, and penalty due on that return or underpayment of tax.
381 The Department of Education shall distribute the remaining
382 amount from the trust fund to the school districts that have
383 adopted resolutions stating that those funds will be used to
384 ensure that up-to-date technology is purchased for the
385 classrooms in the district and that teachers are trained in the
386 use of that technology. Revenues collected in districts that do
387 not adopt such a resolution shall be equally distributed to
388 districts that have adopted such resolutions.

389 2. This paragraph applies to all taxes, surtaxes, and any
390 local option taxes administered under this chapter and remitted
391 directly to the department. This paragraph does not apply to a
392 ~~any~~ locally imposed and self-administered convention development
393 tax, tourist development tax, or tourist impact tax administered
394 under this chapter.

395 3. Revenues from the dealer-collection allowances shall be
396 transferred quarterly from the General Revenue Fund to the
397 Educational Enhancement Trust Fund. The Department of Revenue
398 shall provide to the Department of Education quarterly
399 information about such revenues by county to which the
400 collection allowance was attributed.

401
402 Notwithstanding any provision of chapter 120 to the contrary,
403 the Department of Revenue may adopt rules to carry out the
217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

404 amendment made by chapter 2006-52, Laws of Florida, to this
405 section.

406 Section 3. Effective upon this act becoming a law and
407 operating retroactively to January 1, 2012, paragraph (n) of
408 subsection (1) and subsection (2) of section 220.03, Florida
409 Statutes, are amended to read:

410 220.03 Definitions.—

411 (1) SPECIFIC TERMS.—When used in this code, and when not
412 otherwise distinctly expressed or manifestly incompatible with
413 the intent thereof, the following terms shall have the following
414 meanings:

415 (n) "Internal Revenue Code" means the United States
416 Internal Revenue Code of 1986, as amended and in effect on
417 January 1, 2012 ~~2011~~, except as provided in subsection (3).

418 (2) DEFINITIONAL RULES.—When used in this code and neither
419 otherwise distinctly expressed nor manifestly incompatible with
420 the intent thereof:

421 (a) The word "corporation" or "taxpayer" shall be deemed
422 to include the words "and its successors and assigns" as if
423 these words, or words of similar import, were expressed;

424 (b) Any term used in any section of this code with respect
425 to the application of, or in connection with, the provisions of
426 any other section of this code shall have the same meaning as in
427 such other section; and

428 (c) Any term used in this code shall have the same meaning
429 as when used in a comparable context in the Internal Revenue
430 Code and other statutes of the United States relating to federal
431 income taxes, as such code and statutes are in effect on January
217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

432 1, 2012 ~~2011~~. However, if subsection (3) is implemented, the
433 meaning of any term shall be taken at the time the term is
434 applied under this code.

435 Section 4. Present subsection (7) of section 220.33,
436 Florida Statutes, is renumbered as subsection (8), and a new
437 subsection (7) is added to that section, to read:

438 220.33 Payments of estimated tax.—A taxpayer required to
439 file a declaration of estimated tax pursuant to s. 220.24 shall
440 pay such estimated tax as follows:

441 (7) Notwithstanding any administrative rule or
442 determination of the department which allows estimated payments
443 otherwise due on a Saturday, Sunday, or legal holiday to be paid
444 on the next succeeding day that is not a Saturday, Sunday, or
445 legal holiday, any estimated tax payment required under this
446 section which would otherwise be due no later than Sunday, June
447 30, 2013, shall be paid on or before June 28, 2013. This
448 subsection expires July 1, 2014.

449 Section 5. (1) The executive director of the Department
450 of Revenue is authorized, and all conditions are deemed met, to
451 adopt emergency rules pursuant to ss. 120.536(1) and 120.54(4),
452 Florida Statutes, for the purpose of implementing section 4 of
453 this act.

454 (2) Notwithstanding any other law, the emergency rules
455 adopted pursuant to this section shall remain in effect for 6
456 months after adoption and may be renewed during the pendency of
457 procedures to adopt permanent rules addressing the subject of
458 the emergency rules.

217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

459 Section 6. For the purpose of incorporating the amendments
460 made by this act to section 212.12, Florida Statutes, in a
461 reference thereto, section 723.008, Florida Statutes, is
462 reenacted to read:

463 723.008 Applicability of chapter 212 to fees, penalties,
464 and fines under this chapter.—The same duties and privileges
465 imposed by chapter 212 upon dealers in tangible property
466 respecting the collection and remission of tax; the making of
467 returns; the keeping of books, records, and accounts; and the
468 compliance with the rules of the enforcing agency in the
469 administration of that chapter apply to and are binding upon all
470 persons who are subject to the fee, penalty, and fine provisions
471 of this chapter. However, the provisions of s. 212.12(1) do not
472 apply to this chapter.

473 Section 7. The Department of Revenue shall provide
474 adequate notice to affected taxpayers of the earlier due date
475 for making an estimated payment established by this act. The
476 department may satisfy this requirement by revising its
477 corporate income tax return forms, creating a Tax Information
478 Publication, and revising the due dates provided on its
479 electronic filing calendar.

480 Section 8. Except as otherwise expressly provided in this
481 act and except for this section, which shall take effect upon
482 this act becoming a law, this act shall take effect July 1,
483 2012.

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217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

T I T L E A M E N D M E N T

Remove the entire title and insert:

A bill to be entitled

An act relating to taxation; amending s. 201.15, F.S.; requiring that deductions for the cost of collecting and enforcing the documentary stamp tax and for a specified service charge be available for payment of certain obligations secured by such tax revenues with respect to bonds authorized before a specified date; requiring under certain circumstances that documentary stamp tax revenues be available to pay debt service or other obligations relating to certain bonds authorized before a specified date; amending s. 212.12, F.S.; providing for the collection of allowances of the amount of tax due by persons who file returns only by electronic means and pay the amount due on such returns only by electronic means; deleting provisions that provide for the collection of such allowances by persons who file paper returns; defining the term "electronic means" for purposes of collecting allowances of the amount of tax due by persons who file sales and use tax returns; providing for applicability; amending s. 220.03, F.S.; adopting the 2012 version of the Internal Revenue Code for purposes of ch. 220, F.S.; providing for retroactive operation; amending s. 220.33, F.S.; changing the filing date for estimated tax under certain circumstances; providing for future expiration; authorizing the Department of

217733

Approved For Filing: 3/6/2012 3:54:28 PM

Amendment No.

515 Revenue to adopt emergency rules; reenacting s.
516 723.008, F.S., relating to certain fees, penalties,
517 and fines applicable to the "Florida Mobile Home Act,"
518 to incorporate the amendment made to s. 212.12, F.S.,
519 in a reference thereto; requiring the Department of
520 Revenue to provide adequate notice to affected
521 taxpayers relating to earlier due dates for making an
522 estimated payment; providing effective dates.