

FOR CONSIDERATION By the Committee on Budget Subcommittee on Finance and Tax

593-01105A-12

20127038

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

593-01105A-12

20127038

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

593-01105A-12

20127038

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,

593-01105A-12

20127038

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

593-01105A-12

20127038

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

593-01105A-12

20127038

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.

593-01105A-12

20127038

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.~~

593-01105A-12

20127038

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,

593-01105A-12

20127038

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

593-01105A-12

20127038

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

593-01105A-12

20127038

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,~~

593-01105A-12

20127038

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

593-01105A-12

20127038

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

593-01105A-12

20127038

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.

593-01105A-12

20127038

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 is carried on a memory stick or
430 removable compact disc and accessed through an Internet link or
431 through any other means and that falsifies the electronic
432 records of electronic cash registers and other point-of-sale
433 systems, including, but not limited to, transaction data and
434 transaction reports.

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

593-01105A-12

20127038

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,

593-01105A-12

20127038

465 transfer, or possess in this state 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

593-01105A-12

20127038

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*

593-01105A-12

20127038

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,

593-01105A-12

20127038

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.