

1 A bill to be entitled
2 An act relating to tax administration; amending s.
3 211.3103, F.S.; revising rate calculation procedures
4 for the tax on severance of phosphate rock; revising
5 the distribution for the tax on severance of phosphate
6 rock; amending s. 212.07, F.S.; conforming a cross-
7 reference to changes made by the act; subjecting a
8 dealer to monetary and criminal penalties for the
9 willful failure to collect certain taxes or fees after
10 notice of the duty to collect the taxes or fees by the
11 Department of Revenue; amending s. 212.12, F.S.;
12 deleting provisions relating to the imposition of
13 criminal penalties after notice by the Department of
14 Revenue of requirements to register as a dealer or to
15 collect taxes; making technical and grammatical
16 changes to provisions specifying penalties for making
17 a false or fraudulent return with the intent to evade
18 payment of a tax or fee; amending s. 212.14, F.S.;
19 defining the term "person"; authorizing the Department
20 of Revenue to adopt rules relating to requirements for
21 a person to deposit cash, a bond, or other security
22 with the department in order to ensure compliance with
23 sales tax laws; making technical and grammatical
24 changes; amending s. 212.18, F.S.; subjecting a person
25 to criminal penalties for willfully failing to
26 register as a dealer after notice of the duty to
27 register by the Department of Revenue; making
28 technical and grammatical changes; amending s. 213.13,

29 F.S.; revising the due date for funds collected by the
30 clerks of court to be transmitted to the Department of
31 Revenue; providing retroactive application; creating
32 s. 213.295, F.S.; providing definitions; subjecting a
33 person to criminal penalties and monetary penalties
34 for knowingly selling or engaging in certain other
35 actions involving an automated sales suppression
36 device, zapper, or phantom-ware; defining sales
37 suppression devices and phantom-ware as contraband
38 articles under the Florida Contraband Forfeiture Act;
39 amending s. 220.153, F.S.; redefining the term
40 "qualified capital expenditures" for purposes of
41 apportionment by sales factor; amending s. 322.142,
42 F.S.; authorizing the Department of Highway Safety and
43 Motor Vehicles to release photographs or digital
44 images to the Department of Revenue in order to
45 identify individuals for purposes of tax
46 administration; amending s. 336.021, F.S.; revising
47 the date when imposition of the ninth-cent fuel tax
48 will be levied; amending s. 336.025, F.S.; revising
49 the date when impositions and rate changes of the
50 local option fuel tax shall be levied; amending s.
51 443.131, F.S.; imposing a requirement on employers to
52 produce records for the Department of Economic
53 Opportunity or its tax collection service provider as
54 a prerequisite for a reduction in the rate of
55 unemployment tax; amending s. 443.141, F.S.; providing
56 a method to calculate the interest rate for past due

57 | contributions and reimbursements, and delinquent,
 58 | erroneous, incomplete, or insufficient reports;
 59 | providing effective dates.

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

Section 1. Section 211.3103, Florida Statutes, is amended to read:

211.3103 Levy of tax on severance of phosphate rock; rate, basis, and distribution of tax.—

(1) There is hereby levied an excise tax upon every person engaging in the business of severing phosphate rock from the soils or waters of this state for commercial use. The tax shall be collected, administered, and enforced by the department.

(2) The tax rate shall be \$1.61 per ton severed, except for the time period from January 1, 2015 to December 31, 2022 when the tax rate shall be \$1.80 per ton severed.

~~(2) Beginning July 1, 2004, the proceeds of all taxes, interest, and penalties imposed under this section shall be paid into the State Treasury as follows:~~

~~(a) The first \$10 million in revenue collected from the tax during each fiscal year shall be paid to the credit of the Conservation and Recreation Lands Trust Fund.~~

~~(b) The remaining revenues collected from the tax during that fiscal year, after the required payment under paragraph (a), shall be paid into the State Treasury as follows:~~

~~1. To the credit of the General Revenue Fund of the state, 40.1 percent.~~

85 ~~2. For payment to counties in proportion to the number of~~
 86 ~~tons of phosphate rock produced from a phosphate rock matrix~~
 87 ~~located within such political boundary, 16.5 percent. The~~
 88 ~~department shall distribute this portion of the proceeds~~
 89 ~~annually based on production information reported by the~~
 90 ~~producers on the annual returns for the taxable year. Any such~~
 91 ~~proceeds received by a county shall be used only for phosphate-~~
 92 ~~related expenses.~~

93 ~~3. For payment to counties that have been designated a~~
 94 ~~rural area of critical economic concern pursuant to s. 288.0656~~
 95 ~~in proportion to the number of tons of phosphate rock produced~~
 96 ~~from a phosphate rock matrix located within such political~~
 97 ~~boundary, 13 percent. The department shall distribute this~~
 98 ~~portion of the proceeds annually based on production information~~
 99 ~~reported by the producers on the annual returns for the taxable~~
 100 ~~year. Payments under this subparagraph shall be made to the~~
 101 ~~counties unless the Legislature by special act creates a local~~
 102 ~~authority to promote and direct the economic development of the~~
 103 ~~county. If such authority exists, payments shall be made to that~~
 104 ~~authority.~~

105 ~~4. To the credit of the Phosphate Research Trust Fund in~~
 106 ~~the Division of Universities of the Department of Education, 9.3~~
 107 ~~percent.~~

108 ~~5. To the credit of the Minerals Trust Fund, 10.7 percent.~~

109 ~~6. To the credit of the Nonmandatory Land Reclamation~~
 110 ~~Trust Fund, 10.4 percent.~~

111 ~~(3) Beginning July 1, 2003, and annually thereafter, the~~
 112 ~~Department of Environmental Protection may use up to \$2 million~~

113 ~~of the funds in the Nonmandatory Land Reclamation Trust Fund to~~
 114 ~~purchase a surety bond or a policy of insurance, the proceeds of~~
 115 ~~which would pay the cost of restoration, reclamation, and~~
 116 ~~cleanup of any phosphogypsum stack system and phosphate mining~~
 117 ~~activities in the event that an operator or permittee thereof~~
 118 ~~has been subject to a final order of bankruptcy and all funds~~
 119 ~~available therefrom are determined to be inadequate to~~
 120 ~~accomplish such restoration, reclamation, and cleanup. This~~
 121 ~~section does not imply that such operator or permittee is~~
 122 ~~thereby relieved of its obligations or relieved of any~~
 123 ~~liabilities pursuant to any other remedies at law,~~
 124 ~~administrative remedies, statutory remedies, or remedies~~
 125 ~~pursuant to bankruptcy law. The department shall adopt rules to~~
 126 ~~implement this subsection, including the purchase and oversight~~
 127 ~~of the bond or policy.~~

128 ~~(4) Funds distributed pursuant to subparagraphs (2) (b) 3.~~
 129 ~~and (11) (e) 4. shall be used for:~~

130 ~~(a) Planning, preparing, and financing of infrastructure~~
 131 ~~projects for job creation and capital investment, especially~~
 132 ~~those related to industrial and commercial sites. Infrastructure~~
 133 ~~investments may include the following public or public-private~~
 134 ~~partnership facilities: stormwater systems, telecommunications~~
 135 ~~facilities, roads or other remedies to transportation~~
 136 ~~impediments, nature-based tourism facilities, or other physical~~
 137 ~~requirements necessary to facilitate trade and economic~~
 138 ~~development activities.~~

139 ~~(b) Maximizing the use of federal, local, and private~~
 140 ~~resources, including, but not limited to, those available under~~

141 ~~the Small Cities Community Development Block Grant Program.~~

142 ~~(c) Projects that improve inadequate infrastructure that~~
 143 ~~has resulted in regulatory action that prohibits economic or~~
 144 ~~community growth, if such projects are related to specific job~~
 145 ~~creation or job retention opportunities.~~

146 ~~(5) Beginning January 1, 2004, the tax rate shall be the~~
 147 ~~base rate of \$1.62 per ton severed.~~

148 ~~(6) Beginning January 1, 2005, and annually thereafter,~~
 149 ~~the tax rate shall be the base rate times the base rate~~
 150 ~~adjustment for the tax year as calculated by the department in~~
 151 ~~accordance with subsection (8).~~

152 (3)~~(7)~~ The excise tax levied by this section shall apply
 153 to the total production of the producer during the taxable year,
 154 measured on the basis of bone-dry tons produced at the point of
 155 severance.

156 ~~(8) (a) On or before March 30, 2004, and annually~~
 157 ~~thereafter, the department shall calculate the base rate~~
 158 ~~adjustment, if any, for phosphate rock based on the change in~~
 159 ~~the unadjusted annual producer price index for the prior~~
 160 ~~calendar year in relation to the unadjusted annual producer~~
 161 ~~price index for calendar year 1999.~~

162 ~~(b) For the purposes of determining the base rate~~
 163 ~~adjustment for any year, the base rate adjustment shall be a~~
 164 ~~fraction, the numerator of which is the unadjusted annual~~
 165 ~~producer price index for the prior calendar year and the~~
 166 ~~denominator of which is the unadjusted annual producer price~~
 167 ~~index for calendar year 1999.~~

168 ~~(c) The department shall provide the base rate, the base~~

169 ~~rate adjustment, and the resulting tax rate to affected~~
170 ~~producers by written notice on or before April 15 of the current~~
171 ~~year.~~

172 ~~(d) If the producer price index for phosphate rock is~~
173 ~~substantially revised, the department shall make appropriate~~
174 ~~adjustment in the method used to compute the base rate~~
175 ~~adjustment under this subsection which will produce results~~
176 ~~reasonably consistent with the result that would have been~~
177 ~~obtained if the producer price index for phosphate rock had not~~
178 ~~been revised. However, the tax rate shall not be less than \$1.51~~
179 ~~per ton severed.~~

180 ~~(e) If the producer price index for phosphate rock is~~
181 ~~discontinued, a comparable index shall be selected by the~~
182 ~~department and adopted by rule.~~

183 (4)~~(9)~~ The excise tax levied on the severance of phosphate
184 rock shall be in addition to any ad valorem taxes levied upon
185 the separately assessed mineral interest in the real property
186 upon which the site of severance is located, or any other tax,
187 permit, or license fee imposed by the state or its political
188 subdivisions.

189 (5)~~(10)~~ The tax levied by this section shall be collected
190 in the manner prescribed in s. 211.33.

191 ~~(11) (a) Beginning July 1, 2008, there is hereby levied a~~
192 ~~surcharge of \$1.38 per ton severed in addition to the excise tax~~
193 ~~levied by this section. The surcharge shall be levied until the~~
194 ~~last day of the calendar quarter in which the total revenue~~
195 ~~generated by the surcharge equals \$60 million. Revenues derived~~
196 ~~from the surcharge shall be deposited into the Nonmandatory Land~~

197 ~~Reclamation Trust Fund and shall be exempt from the general~~
198 ~~revenue service charge provided in s. 215.20. Revenues derived~~
199 ~~from the surcharge shall be used to augment funds appropriated~~
200 ~~for the rehabilitation, management, and closure of the Piney~~
201 ~~Point and Mulberry sites and for approved reclamation of~~
202 ~~nonmandatory lands in accordance with chapter 378. A minimum of~~
203 ~~75 percent of the revenues from the surcharge shall be dedicated~~
204 ~~to the Piney Point and Mulberry sites.~~

205 ~~(b) Beginning July 1, 2008, the excise tax rate shall be~~
206 ~~\$1.945 per ton severed and the base rate adjustment provided in~~
207 ~~subsection (6) shall not apply.~~

208 ~~(c)1. Beginning July 1 of the 2010-2011 fiscal year, the~~
209 ~~tax rate shall be the base rate of \$1.71 per ton severed.~~

210 ~~2. Beginning July 1 of the 2011-2012 fiscal year, the tax~~
211 ~~rate shall be the base rate of \$1.61 per ton severed.~~

212 ~~3. The base rate adjustment provided in subsection (6)~~
213 ~~shall not apply until the conditions of paragraph (d) are met.~~

214 ~~(d) Beginning July 1 of the fiscal year following the date~~
215 ~~on which a taxpayer's surcharge offset equals or exceeds the~~
216 ~~total amount of surcharge remitted by such taxpayer under~~
217 ~~paragraph (a), and each year thereafter, the excise tax rate~~
218 ~~levied on such taxpayer shall be adjusted as provided in~~
219 ~~subsection (6). The surcharge offset for each taxpayer is an~~
220 ~~amount calculated by the department equal to the cumulative~~
221 ~~difference between the amount of excise tax that would have been~~
222 ~~collected under subsections (5) and (6) and the excise tax~~
223 ~~collected under subparagraphs (c)1. and 2. from such taxpayer.~~

224 ~~(e) Beginning July 1 of the 2010-2011 fiscal year, the~~

225 ~~proceeds of all taxes, interest, and penalties imposed under~~
 226 ~~this section shall be exempt from the general revenue service~~
 227 ~~charge provided in s. 215.20, and shall be paid into the State~~
 228 ~~Treasury as follows:~~

229 ~~1. To the credit of the Conservation and Recreation Lands~~
 230 ~~Trust Fund, 21.9 percent.~~

231 ~~2. To the credit of the General Revenue Fund of the state,~~
 232 ~~37.1 percent.~~

233 ~~3. For payment to counties in proportion to the number of~~
 234 ~~tons of phosphate rock produced from a phosphate rock matrix~~
 235 ~~located within such political boundary, 12 percent. The~~
 236 ~~department shall distribute this portion of the proceeds~~
 237 ~~annually based on production information reported by the~~
 238 ~~producers on the annual returns for the taxable year. Any such~~
 239 ~~proceeds received by a county shall be used only for phosphate-~~
 240 ~~related expenses.~~

241 ~~4. For payment to counties that have been designated a~~
 242 ~~rural area of critical economic concern pursuant to s. 288.0656~~
 243 ~~in proportion to the number of tons of phosphate rock produced~~
 244 ~~from a phosphate rock matrix located within such political~~
 245 ~~boundary, 9.4 percent. The department shall distribute this~~
 246 ~~portion of the proceeds annually based on production information~~
 247 ~~reported by the producers on the annual returns for the taxable~~
 248 ~~year. Payments under this subparagraph shall be made to the~~
 249 ~~counties unless the Legislature by special act creates a local~~
 250 ~~authority to promote and direct the economic development of the~~
 251 ~~county. If such authority exists, payments shall be made to that~~
 252 ~~authority.~~

253 ~~5. To the credit of the Nonmandatory Land Reclamation~~
 254 ~~Trust Fund, 5.8 percent.~~

255 ~~6. To the credit of the Phosphate Research Trust Fund in~~
 256 ~~the Division of Universities of the Department of Education, 5.8~~
 257 ~~percent.~~

258 ~~7. To the credit of the Minerals Trust Fund, 8.0 percent.~~

259 (6) (a) (f) Beginning July 1 of the 2011-2012 fiscal year,
 260 the proceeds of all taxes, interest, and penalties imposed under
 261 this section are exempt from the general revenue service charge
 262 provided in s. 215.20, and such proceeds shall be paid into the
 263 State Treasury as follows:

264 1. To the credit of the Conservation and Recreation Lands
 265 Trust Fund, 25.5 percent.

266 2. To the credit of the General Revenue Fund of the state,
 267 35.7 percent.

268 3. For payment to counties in proportion to the number of
 269 tons of phosphate rock produced from a phosphate rock matrix
 270 located within such political boundary, 12.8 percent. The
 271 department shall distribute this portion of the proceeds
 272 annually based on production information reported by the
 273 producers on the annual returns for the taxable year. Any such
 274 proceeds received by a county shall be used only for phosphate-
 275 related expenses.

276 4. For payment to counties that have been designated as a
 277 rural area of critical economic concern pursuant to s. 288.0656
 278 in proportion to the number of tons of phosphate rock produced
 279 from a phosphate rock matrix located within such political
 280 boundary, 10.0 percent. The department shall distribute this

281 | portion of the proceeds annually based on production information
 282 | reported by the producers on the annual returns for the taxable
 283 | year. Payments under this subparagraph shall be made to the
 284 | counties unless the Legislature by special act creates a local
 285 | authority to promote and direct the economic development of the
 286 | county. If such authority exists, payments shall be made to that
 287 | authority.

288 | 5. To the credit of the Nonmandatory Land Reclamation
 289 | Trust Fund, 6.2 percent.

290 | 6. To the credit of the Phosphate Research Trust Fund in
 291 | the Division of Universities of the Department of Education, 6.2
 292 | percent.

293 | 7. To the credit of the Minerals Trust Fund, 3.6 percent.

294 | (b) Notwithstanding paragraph (a), from January 1, 2015,
 295 | until December 31, 2022, the proceeds of all taxes, interest,
 296 | and penalties imposed under this section are exempt from the
 297 | general revenue service charge provided in s. 215.20, and such
 298 | proceeds shall be paid to the State Treasury as follows:

299 | 1. To the credit of the Conservation and Recreation Lands
 300 | Trust Fund, 22.8 percent.

301 | 2. To the credit of the General Revenue Fund of the state,
 302 | 31.9 percent.

303 | 3. For payment to counties pursuant to subparagraph (a)3.,
 304 | 11.5 percent.

305 | 4. For payment to counties pursuant to subparagraph (a)4.,
 306 | 8.9 percent.

307 | 5. To the credit of the Nonmandatory Land Reclamation
 308 | Trust Fund, 16.1 percent.

309 6. To the credit of the Phosphate Research Trust Fund in
 310 the Division of Universities of the Department of Education, 5.6
 311 percent.

312 7. To the credit of the Minerals Trust Fund, 3.2 percent.

313 ~~(c)(g)~~ For purposes of this section, "phosphate-related
 314 expenses" means those expenses that provide for infrastructure
 315 or services in support of the phosphate industry, reclamation or
 316 restoration of phosphate lands, community infrastructure on such
 317 reclaimed lands, and similar expenses directly related to
 318 support of the industry.

319 Section 2. Effective upon this act becoming a law,
 320 subsections (1) and (3) of section 212.07, Florida Statutes, are
 321 amended to read:

322 212.07 Sales, storage, use tax; tax added to purchase
 323 price; dealer not to absorb; liability of purchasers who cannot
 324 prove payment of the tax; penalties; general exemptions.—

325 (1) (a) The privilege tax herein levied measured by retail
 326 sales shall be collected by the dealers from the purchaser or
 327 consumer.

328 (b) A resale must be in strict compliance with s. 212.18
 329 and the rules and regulations, and any dealer who makes a sale
 330 for resale which is not in strict compliance with s. 212.18 and
 331 the rules and regulations shall himself or herself be liable for
 332 and pay the tax. Any dealer who makes a sale for resale shall
 333 document the exempt nature of the transaction, as established by
 334 rules promulgated by the department, by retaining a copy of the
 335 purchaser's resale certificate. In lieu of maintaining a copy of
 336 the certificate, a dealer may document, prior to the time of

337 sale, an authorization number provided telephonically or
338 electronically by the department, or by such other means
339 established by rule of the department. The dealer may rely on a
340 resale certificate issued pursuant to s. 212.18(3)(d)
341 ~~212.18(3)(e)~~, valid at the time of receipt from the purchaser,
342 without seeking annual verification of the resale certificate if
343 the dealer makes recurring sales to a purchaser in the normal
344 course of business on a continual basis. For purposes of this
345 paragraph, "recurring sales to a purchaser in the normal course
346 of business" refers to a sale in which the dealer extends credit
347 to the purchaser and records the debt as an account receivable,
348 or in which the dealer sells to a purchaser who has an
349 established cash or C.O.D. account, similar to an open credit
350 account. For purposes of this paragraph, purchases are made from
351 a selling dealer on a continual basis if the selling dealer
352 makes, in the normal course of business, sales to the purchaser
353 no less frequently than once in every 12-month period. A dealer
354 may, through the informal protest provided for in s. 213.21 and
355 the rules of the Department of Revenue, provide the department
356 with evidence of the exempt status of a sale. Consumer
357 certificates of exemption executed by those exempt entities that
358 were registered with the department at the time of sale, resale
359 certificates provided by purchasers who were active dealers at
360 the time of sale, and verification by the department of a
361 purchaser's active dealer status at the time of sale in lieu of
362 a resale certificate shall be accepted by the department when
363 submitted during the protest period, but may not be accepted in
364 any proceeding under chapter 120 or any circuit court action

365 instituted under chapter 72.

366 (c) Unless the purchaser of tangible personal property
 367 that is incorporated into tangible personal property
 368 manufactured, produced, compounded, processed, or fabricated for
 369 one's own use and subject to the tax imposed under s.
 370 212.06(1)(b) or is purchased for export under s. 212.06(5)(a)1.
 371 extends a certificate in compliance with the rules of the
 372 department, the dealer shall himself or herself be liable for
 373 and pay the tax.

374 (3)(a) A ~~Any~~ dealer who fails, neglects, or refuses to
 375 collect the tax or fees imposed under this chapter herein
 376 ~~provided, either~~ by himself or herself or through the dealer's
 377 agents or employees, ~~is,~~ in addition to the penalty of being
 378 liable for ~~and~~ paying the tax ~~himself or herself,~~ commits guilty
 379 ~~of~~ a misdemeanor of the first degree, punishable as provided in
 380 s. 775.082 or s. 775.083.

381 (b) A dealer who willfully fails to collect a tax or fee
 382 after the department provides notice of the duty to collect the
 383 tax or fee is liable for a specific penalty of 100 percent of
 384 the uncollected tax or fee. This penalty is in addition to any
 385 other penalty that may be imposed by law. A dealer who willfully
 386 fails to collect taxes or fees totaling:

387 1. Less than \$300:
 388 a. For a first offense, commits a misdemeanor of the
 389 second degree, punishable as provided in s. 775.082 or s.
 390 775.083.

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

393 775.083.

394 c. For a third or subsequent offense, commits a felony of
 395 the third degree, punishable as provided in s. 775.082, s.
 396 775.083, or s. 775.084.

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

400 3. An amount equal to \$20,000 or more, but less than
 401 \$100,000, commits a felony of the second degree, punishable as
 402 provided in s. 775.082, s. 775.083, or s. 775.084.

403 4. An amount equal to \$100,000 or more, commits a felony
 404 of the first degree, punishable as provided in s. 775.082, s.
 405 775.083, or s. 775.084.

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

410 Section 3. Effective upon this act becoming a law,
 411 paragraph (d) of subsection (2) of section 212.12, Florida
 412 Statutes, is amended to read:

413 212.12 Dealer's credit for collecting tax; penalties for
 414 noncompliance; powers of Department of Revenue in dealing with
 415 delinquents; brackets applicable to taxable transactions;
 416 records required.—

417 (2)

418 (d) A ~~Any~~ person who makes a false or fraudulent return
 419 with a willful intent to evade payment of any tax or fee imposed
 420 under this chapter is; ~~any person who, after the department's~~

421 ~~delivery of a written notice to the person's last known address~~
422 ~~specifically alerting the person of the requirement to register~~
423 ~~the person's business as a dealer, intentionally fails to~~
424 ~~register the business; and any person who, after the~~
425 ~~department's delivery of a written notice to the person's last~~
426 ~~known address specifically alerting the person of the~~
427 ~~requirement to collect tax on specific transactions,~~
428 ~~intentionally fails to collect such tax, shall, in addition to~~
429 ~~the other penalties provided by law, be liable for a specific~~
430 ~~penalty of 100 percent of any unreported or any uncollected tax~~
431 ~~or fee. This penalty is in addition to any other penalty~~
432 provided by law. A person who makes a false or fraudulent return
433 with a willful intent to evade payment of taxes or fees
434 totaling:

435 1. Less than \$300:

436 a. For a first offense, commits a misdemeanor of the
437 second degree, punishable as provided in s. 775.082 or s.
438 775.083.

439 b. For a second offense, commits a misdemeanor of the
440 first degree, punishable as provided in s. 775.082 or s.
441 775.083.

442 c. For a third or subsequent offense, commits a felony of
443 the third degree, punishable as provided in s. 775.082, s.
444 775.083, or s. 775.084.

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

448 3. An amount equal to \$20,000 or more, but less than

449 \$100,000, commits a felony of the second degree, punishable as
 450 provided in s. 775.082, s. 775.083, or s. 775.084.

451 4. An amount equal to \$100,000 or more, commits a felony
 452 of the first degree, punishable and, upon conviction, for fine
 453 and punishment as provided in s. 775.082, s. 775.083, or s.
 454 775.084. Delivery of written notice may be made by certified
 455 mail, or by the use of such other method as is documented as
 456 being necessary and reasonable under the circumstances. The
 457 civil and criminal penalties imposed herein for failure to
 458 comply with a written notice alerting the person of the
 459 requirement to register the person's business as a dealer or to
 460 collect tax on specific transactions shall not apply if the
 461 person timely files a written challenge to such notice in
 462 accordance with procedures established by the department by rule
 463 or the notice fails to clearly advise that failure to comply
 464 with or timely challenge the notice will result in the
 465 imposition of the civil and criminal penalties imposed herein.

466 1. If the total amount of unreported or uncollected taxes
 467 or fees is less than \$300, the first offense resulting in
 468 conviction is a misdemeanor of the second degree, the second
 469 offense resulting in conviction is a misdemeanor of the first
 470 degree, and the third and all subsequent offenses resulting in
 471 conviction is a misdemeanor of the first degree, and the third
 472 and all subsequent offenses resulting in conviction are felonies
 473 of the third degree.

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

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

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

483 Section 4. Subsection (4) of section 212.14, Florida
 484 Statutes, is amended to read:

485 212.14 Departmental powers; hearings; distress warrants;
 486 bonds; subpoenas and subpoenas duces tecum.—

487 (4) In all cases where it is necessary to ensure
 488 compliance with ~~the provisions of this chapter~~, the department
 489 shall require a cash deposit, bond, or other security as a
 490 condition to a person obtaining or retaining a dealer's
 491 certificate of registration under this chapter. Such bond shall
 492 be in the form and such amount as the department deems
 493 appropriate under the particular circumstances. Every person
 494 failing to produce such cash deposit, bond, or other security as
 495 provided for herein shall not be entitled to obtain or retain a
 496 dealer's certificate of registration under this chapter, and the
 497 Department of Legal Affairs is hereby authorized to proceed by
 498 injunction, when so requested by the Department of Revenue, to
 499 prevent such person from doing business subject to ~~the~~
 500 ~~provisions of this chapter~~ until such cash deposit, bond, or
 501 other security is posted with the department, and any temporary
 502 injunction for this purpose may be granted by any judge or
 503 chancellor authorized by law to grant injunctions. Any security
 504 required to be deposited may be sold by the department at public

505 sale if it becomes necessary so to do in order to recover any
 506 tax, interest, or penalty due. Notice of such sale may be served
 507 personally or by mail upon the person who deposited ~~the such~~
 508 security. If by mail, notice sent to the last known address as
 509 the same appears on the records of the department shall be
 510 sufficient for the purpose of this requirement. Upon such sale,
 511 the surplus, if any, above the amount due under this chapter
 512 shall be returned to the person who deposited the security. The
 513 department may adopt rules necessary to administer this
 514 subsection. For the purpose of the cash deposit, bond, or other
 515 security required by this subsection, the term "person" includes
 516 those entities defined in s. 212.02(12), as well as:

517 (a) An individual or entity owning a controlling interest
 518 in an entity;

519 (b) An individual or entity that has acquired an ownership
 520 interest or a controlling interest in a business that would
 521 otherwise be liable for posting a cash deposit, bond, or other
 522 security, unless the department has determined that the
 523 individual or entity is not liable for taxes, interest, or
 524 penalties as set forth in s. 213.758; or

525 (c) An individual or entity seeking to obtain a dealer's
 526 certificate of registration for a business that will be operated
 527 at an identical location of a previous business that would
 528 otherwise have been liable for posting a cash deposit, bond, or
 529 other security, if the individual or entity fails to provide
 530 evidence that the business was acquired for consideration in an
 531 arms-length transaction.

532 Section 5. Effective upon this act becoming a law,

533 subsection (3) of section 212.18, Florida Statutes, is amended
534 to read:

535 212.18 Administration of law; registration of dealers;
536 rules.—

537 (3) (a) Every person desiring to engage in or conduct
538 business in this state as a dealer, ~~as defined in this chapter,~~
539 or to lease, rent, or let or grant licenses in living quarters
540 or sleeping or housekeeping accommodations in hotels, apartment
541 houses, roominghouses, or tourist or trailer camps that are
542 subject to tax under s. 212.03, or to lease, rent, or let or
543 grant licenses in real property, ~~as defined in this chapter,~~ and
544 every person who sells or receives anything of value by way of
545 admissions, must file with the department an application for a
546 certificate of registration for each place of business. The
547 application must include, ~~showing~~ the names of the persons who
548 have interests in such business and their residences, the
549 address of the business, and ~~such~~ other data reasonably required
550 by ~~as~~ the department ~~may reasonably require~~. However, owners and
551 operators of vending machines or newspaper rack machines are
552 required to obtain only one certificate of registration for each
553 county in which such machines are located. The department, by
554 rule, may authorize a dealer that uses independent sellers to
555 sell its merchandise to remit tax on the retail sales price
556 charged to the ultimate consumer in lieu of having the
557 independent seller register as a dealer and remit the tax. The
558 department may appoint the county tax collector as the
559 department's agent to accept applications for registrations. The
560 application must be made to the department before the person,

561 firm, copartnership, or corporation may engage in such business,
 562 and it must be accompanied by a registration fee of \$5. However,
 563 a registration fee is not required to accompany an application
 564 to engage in or conduct business to make mail order sales. The
 565 department may waive the registration fee for applications
 566 submitted through the department's Internet registration
 567 process.

568 (b) The department, upon receipt of such application,
 569 shall ~~will~~ grant to the applicant a separate certificate of
 570 registration for each place of business, which certificate may
 571 be canceled by the department or its designated assistants for
 572 any failure by the certificateholder to comply with ~~any of the~~
 573 ~~provisions of~~ this chapter. The certificate is not assignable
 574 and is valid only for the person, firm, copartnership, or
 575 corporation to which issued. The certificate must be placed in a
 576 conspicuous place in the business or businesses for which it is
 577 issued and must be displayed at all times. Except as provided in
 578 this subsection, a ~~no~~ person may not ~~shall~~ engage in business as
 579 a dealer or in leasing, renting, or letting of or granting
 580 licenses in living quarters or sleeping or housekeeping
 581 accommodations in hotels, apartment houses, roominghouses,
 582 tourist or trailer camps, or real property, or ~~as hereinbefore~~
 583 ~~defined, nor shall any person~~ sell or receive anything of value
 584 by way of admissions, without a valid ~~first having obtained such~~
 585 ~~a certificate. A~~ ~~or after such certificate has been canceled; no~~
 586 ~~person~~ may not ~~shall~~ receive a ~~any~~ license from any authority
 587 within the state to engage in any such business without a valid
 588 certificate ~~first having obtained such a certificate or after~~

589 ~~such certificate has been canceled. A person may not engage~~ The
 590 ~~engaging~~ in the business of selling or leasing tangible personal
 591 property or services or as a dealer; engage, ~~as defined in this~~
 592 ~~chapter, or the engaging~~ in leasing, renting, or letting of or
 593 granting licenses in living quarters or sleeping or housekeeping
 594 accommodations in hotels, apartment houses, roominghouses, or
 595 tourist or trailer camps that are taxable under this chapter, or
 596 real property; ~~or engage~~ the engaging in the business of
 597 selling or receiving anything of value by way of admissions,
 598 without a valid ~~such certificate first being obtained or after~~
 599 ~~such certificate has been canceled by the department, is~~
 600 ~~prohibited.~~

601 (c)1. A ~~The failure or refusal of any person who engages~~
 602 in acts requiring a certificate of registration under this
 603 subsection who fails or refuses to register commits, ~~firm,~~
 604 ~~copartnership, or corporation to so qualify when required~~
 605 ~~hereunder is~~ a misdemeanor of the first degree, punishable as
 606 provided in s. 775.082 or s. 775.083. Such acts are, ~~or~~ subject
 607 to injunctive proceedings as provided by law. A person who
 608 engages in acts requiring a certificate of registration and who
 609 fails or refuses to register is also subject ~~Such failure or~~
 610 ~~refusal also subjects the offender~~ to a \$100 initial
 611 registration fee in lieu of the \$5 registration fee required by
 612 ~~authorized in~~ paragraph (a). However, the department may waive
 613 the increase in the registration fee if it finds ~~is determined~~
 614 ~~by the department~~ that the failure to register was due to
 615 reasonable cause and not to willful negligence, willful neglect,
 616 or fraud.

617 2.a. A person who willfully fails to register after the
618 department provides notice of the duty to register as a dealer
619 commits a felony of the third degree, punishable as provided in
620 s. 775.082, s. 775.083, or s. 775.084.

621 b. The department shall give written notice of the duty to
622 register to the person by personal service, by sending notice by
623 registered mail to the person's last known address, or by both
624 personal service and mail.

625 (d)-(e) In addition to the certificate of registration, the
626 department shall provide to each newly registered dealer an
627 initial resale certificate that will be valid for the remainder
628 of the period of issuance. The department shall provide each
629 active dealer with an annual resale certificate. For purposes of
630 this section, the term "active dealer" means a person who is
631 currently registered with the department and who is required to
632 file at least once during each applicable reporting period.

633 (e)-(d) The department may revoke a ~~any~~ dealer's
634 certificate of registration if ~~when~~ the dealer fails to comply
635 with this chapter. Prior to revocation of a dealer's certificate
636 of registration, the department must schedule an informal
637 conference at which the dealer may present evidence regarding
638 the department's intended revocation or enter into a compliance
639 agreement with the department. The department must notify the
640 dealer of its intended action and the time, place, and date of
641 the scheduled informal conference by written notification sent
642 by United States mail to the dealer's last known address of
643 record furnished by the dealer on a form prescribed by the
644 department. The dealer is required to attend the informal

645 conference and present evidence refuting the department's
646 intended revocation or enter into a compliance agreement with
647 the department which resolves the dealer's failure to comply
648 with this chapter. The department shall issue an administrative
649 complaint under s. 120.60 if the dealer fails to attend the
650 department's informal conference, fails to enter into a
651 compliance agreement with the department resolving the dealer's
652 noncompliance with this chapter, or fails to comply with the
653 executed compliance agreement.

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

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

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

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

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

673
674 Any person who conducts a convention or a trade show must make
675 his or her ~~their~~ exhibitor's agreements available to the
676 department for inspection and copying.

677 Section 6. Effective upon this act becoming a law and
678 retroactive to July 1, 2010, subsection (5) of section 213.13,
679 Florida Statutes, is amended to read:

680 213.13 Electronic remittance and distribution of funds
681 collected by clerks of the court.—

682 (5) All court-related collections, including fees, fines,
683 reimbursements, court costs, and other court-related funds that
684 the clerks must remit to the state pursuant to law, must be
685 transmitted electronically by the 10th ~~20th~~ day of the month
686 immediately following the month in which the funds are
687 collected.

688 Section 7. Effective upon this act becoming a law, section
689 213.295, Florida Statutes, is created to read:

690 213.295 Automated sales suppression devices.—

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

692 (a) "Automated sales suppression device" or "zapper" means
693 a software program that falsifies the electronic records of
694 electronic cash registers or other point-of-sale systems,
695 including, but not limited to, transaction data and transaction
696 reports. The term includes the software program, any device that
697 carries the software program, or an Internet link to the
698 software program.

699 (b) "Electronic cash register" means a device that keeps a
700 register or supporting documents through the use of an

701 electronic device or computer system designed to record
702 transaction data for the purpose of computing, compiling, or
703 processing retail sales transaction data in whatever manner.

704 (c) "Phantom-ware" means a hidden programming option
705 embedded in the operating system of an electronic cash register
706 or hardwired into the electronic cash register that can be used
707 to create a second set of records or may eliminate or manipulate
708 transaction records, that may or may not be preserved in digital
709 formats, to represent the true or manipulated record of
710 transactions in the electronic cash register.

711 (d) "Transaction data" includes items purchased by a
712 customer, the price for each item, a taxability determination
713 for each item; a segregated tax amount for each of the taxed
714 items, the amount of cash or credit tendered, the net amount
715 returned to the customer in change, the date and time of the
716 purchase, the name, address, and identification number of the
717 vendor, and the receipt or invoice number of the transaction.

718 (e) "Transaction report" means a report that documents,
719 but is not limited to documenting, the sales, taxes, or fees
720 collected, media totals, and discount voids at an electronic
721 cash register that is printed on a cash register tape at the end
722 of a day or a shift, or a report that documents every action at
723 an electronic cash register and that is stored electronically.

724 (2) A person may not knowingly sell, purchase, install,
725 transfer, possess, use, or access any automated sales
726 suppression device, zapper, or phantom-ware.

727 (3) (a) A person who violates this section commits a felony
728 of the third degree, punishable as provided in s. 775.082, s.

729 775.083, or s. 775.084.

730 (b) A person who violates this section is liable for all
 731 taxes, fees, penalties, and interest due the state as a result
 732 of the use of an automated sales suppression device, zapper, or
 733 phantom-ware and shall forfeit to the state as an additional
 734 penalty all profits associated with the sale or use of an
 735 automated sales suppression device, zapper, or phantom-ware.

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

740 Section 8. Paragraph (b) of subsection (1) of section
 741 220.153, Florida Statutes, is amended to read:

742 220.153 Apportionment by sales factor.—

743 (1) DEFINITIONS.—As used in this section, the term:

744 (b) "Qualified capital expenditures" means expenditures in
 745 this state for purposes substantially related to a business's
 746 production or sale of goods or services. The expenditure must
 747 fund the acquisition of additional real property (land,
 748 buildings, including appurtenances, fixtures and fixed
 749 equipment, structures, etc.), including additions, replacements,
 750 major repairs, and renovations to real property which materially
 751 extend its useful life or materially improve or change its
 752 functional use and the furniture and equipment necessary to
 753 furnish and operate a new or improved facility. The term
 754 "qualified capital expenditures" does not include an expenditure
 755 for a passive investment ~~or for an investment intended for the~~
 756 ~~accumulation of reserves or the realization of profit for~~

757 ~~distribution to any person holding an ownership interest in the~~
758 ~~business.~~ The term "qualified capital expenditures" does not
759 include expenditures to acquire an existing business or
760 expenditures in excess of \$125 million to acquire land or
761 buildings.

762 Section 9. Subsection (4) of section 322.142, Florida
763 Statutes, is amended to read:

764 322.142 Color photographic or digital imaged licenses.—

765 (4) The department may maintain a film negative or print
766 file. The department shall maintain a record of the digital
767 image and signature of the licensees, together with other data
768 required by the department for identification and retrieval.
769 Reproductions from the file or digital record are exempt from
770 ~~the provisions of~~ s. 119.07(1) and shall be made and issued only
771 for departmental administrative purposes; for the issuance of
772 duplicate licenses; in response to law enforcement agency
773 requests; to the Department of Business and Professional
774 Regulation pursuant to an interagency agreement for the purpose
775 of accessing digital images for reproduction of licenses issued
776 by the Department of Business and Professional Regulation; to
777 the Department of State pursuant to an interagency agreement to
778 facilitate determinations of eligibility of voter registration
779 applicants and registered voters in accordance with ss. 98.045
780 and 98.075; to the Department of Revenue pursuant to an
781 interagency agreement for use in establishing paternity and
782 establishing, modifying, or enforcing support obligations in
783 Title IV-D cases; to the Department of Revenue for use in
784 establishing positive identification for tax administration

785 purposes; to the Department of Children and Family Services
786 pursuant to an interagency agreement to conduct protective
787 investigations under part III of chapter 39 and chapter 415; to
788 the Department of Children and Family Services pursuant to an
789 interagency agreement specifying the number of employees in each
790 of that department's regions to be granted access to the records
791 for use as verification of identity to expedite the
792 determination of eligibility for public assistance and for use
793 in public assistance fraud investigations; or to the Department
794 of Financial Services pursuant to an interagency agreement to
795 facilitate the location of owners of unclaimed property, the
796 validation of unclaimed property claims, and the identification
797 of fraudulent or false claims.

798 Section 10. Subsection (5) of section 336.021, Florida
799 Statutes, is amended to read:

800 336.021 County transportation system; levy of ninth-cent
801 fuel tax on motor fuel and diesel fuel.—

802 (5) All impositions of the tax shall be levied before
803 October ~~July~~ 1 of each year to be effective January 1 of the
804 following year. However, levies of the tax which were in effect
805 on July 1, 2002, and which expire on August 31 of any year may
806 be reimposed at the current authorized rate to be effective
807 September 1 of the year of expiration. All impositions shall be
808 required to end on December 31 of a year. A decision to rescind
809 the tax shall not take effect on any date other than December 31
810 and shall require a minimum of 60 days' notice to the department
811 of such decision.

812 Section 11. Paragraphs (a) and (b) of subsection (1) and

813 paragraph (a) of subsection (5) of section 336.025, Florida
 814 Statutes, are amended to read:

815 336.025 County transportation system; levy of local option
 816 fuel tax on motor fuel and diesel fuel.—

817 (1)(a) In addition to other taxes allowed by law, there
 818 may be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a
 819 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option
 820 fuel tax upon every gallon of motor fuel and diesel fuel sold in
 821 a county and taxed under the provisions of part I or part II of
 822 chapter 206.

823 1. All impositions and rate changes of the tax shall be
 824 levied before October ~~July~~ 1 to be effective January 1 of the
 825 following year for a period not to exceed 30 years, and the
 826 applicable method of distribution shall be established pursuant
 827 to subsection (3) or subsection (4). However, levies of the tax
 828 which were in effect on July 1, 2002, and which expire on August
 829 31 of any year may be reimposed at the current authorized rate
 830 effective September 1 of the year of expiration. Upon
 831 expiration, the tax may be relieved provided that a
 832 redetermination of the method of distribution is made as
 833 provided in this section.

834 2. County and municipal governments shall utilize moneys
 835 received pursuant to this paragraph only for transportation
 836 expenditures.

837 3. Any tax levied pursuant to this paragraph may be
 838 extended on a majority vote of the governing body of the county.
 839 A redetermination of the method of distribution shall be
 840 established pursuant to subsection (3) or subsection (4), if,

841 after July 1, 1986, the tax is extended or the tax rate changed,
 842 for the period of extension or for the additional tax.

843 (b) In addition to other taxes allowed by law, there may
 844 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-
 845 cent, 4-cent, or 5-cent local option fuel tax upon every gallon
 846 of motor fuel sold in a county and taxed under the provisions of
 847 part I of chapter 206. The tax shall be levied by an ordinance
 848 adopted by a majority plus one vote of the membership of the
 849 governing body of the county or by referendum.

850 1. All impositions and rate changes of the tax shall be
 851 levied before October ~~July~~ 1, to be effective January 1 of the
 852 following year. However, levies of the tax which were in effect
 853 on July 1, 2002, and which expire on August 31 of any year may
 854 be reimposed at the current authorized rate effective September
 855 1 of the year of expiration.

856 2. The county may, prior to levy of the tax, establish by
 857 interlocal agreement with one or more municipalities located
 858 therein, representing a majority of the population of the
 859 incorporated area within the county, a distribution formula for
 860 dividing the entire proceeds of the tax among county government
 861 and all eligible municipalities within the county. If no
 862 interlocal agreement is adopted before the effective date of the
 863 tax, tax revenues shall be distributed pursuant to the
 864 provisions of subsection (4). If no interlocal agreement exists,
 865 a new interlocal agreement may be established prior to June 1 of
 866 any year pursuant to this subparagraph. However, any interlocal
 867 agreement agreed to under this subparagraph after the initial
 868 levy of the tax or change in the tax rate authorized in this

869 section shall under no circumstances materially or adversely
 870 affect the rights of holders of outstanding bonds which are
 871 backed by taxes authorized by this paragraph, and the amounts
 872 distributed to the county government and each municipality shall
 873 not be reduced below the amount necessary for the payment of
 874 principal and interest and reserves for principal and interest
 875 as required under the covenants of any bond resolution
 876 outstanding on the date of establishment of the new interlocal
 877 agreement.

878 3. County and municipal governments shall use moneys
 879 received pursuant to this paragraph for transportation
 880 expenditures needed to meet the requirements of the capital
 881 improvements element of an adopted comprehensive plan or for
 882 expenditures needed to meet immediate local transportation
 883 problems and for other transportation-related expenditures that
 884 are critical for building comprehensive roadway networks by
 885 local governments. For purposes of this paragraph, expenditures
 886 for the construction of new roads, the reconstruction or
 887 resurfacing of existing paved roads, or the paving of existing
 888 graded roads shall be deemed to increase capacity and such
 889 projects shall be included in the capital improvements element
 890 of an adopted comprehensive plan. Expenditures for purposes of
 891 this paragraph shall not include routine maintenance of roads.

892 (5) (a) By October ~~July~~ 1 of each year, the county shall
 893 notify the Department of Revenue of the rate of the taxes levied
 894 pursuant to paragraphs (1) (a) and (b), and of its decision to
 895 rescind or change the rate of a tax, if applicable, and shall
 896 provide the department with a certified copy of the interlocal

897 agreement established under subparagraph (1)(b)2. or
 898 subparagraph (3)(a)1. with distribution proportions established
 899 by such agreement or pursuant to subsection (4), if applicable.
 900 A decision to rescind a tax may ~~shall~~ not take effect on any
 901 date other than December 31 and requires ~~shall require~~ a minimum
 902 of 60 days' notice to the Department of Revenue of such
 903 decision.

904 Section 12. Effective upon this act becoming a law,
 905 paragraph (h) of subsection (3) of section 443.131, Florida
 906 Statutes, is amended to read:

907 443.131 Contributions.—

908 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
 909 EXPERIENCE.—

910 (h) Additional conditions for variation from the standard
 911 rate.—An employer's contribution rate may not be reduced below
 912 the standard rate under this section unless:

913 1. All contributions, reimbursements, interest, and
 914 penalties incurred by the employer for wages paid by him or her
 915 in all previous calendar quarters, except the 4 calendar
 916 quarters immediately preceding the calendar quarter or calendar
 917 year for which the benefit ratio is computed, are paid; ~~and~~

918 2. The employer has produced for inspection and copying
 919 all work records in his or her possession, custody, or control
 920 which were requested by the Department of Economic Opportunity
 921 or its tax collection service provider pursuant to s.
 922 443.171(5); and

923 ~~3.2.~~ The employer entitled to a rate reduction must have
 924 at least one annual payroll as defined in subparagraph (b)1.

925 unless the employer is eligible for additional credit under the
 926 Federal Unemployment Tax Act. If the Federal Unemployment Tax
 927 Act is amended or repealed in a manner affecting credit under
 928 the federal act, this section applies only to the extent that
 929 additional credit is allowed against the payment of the tax
 930 imposed by the Federal Unemployment Tax Act.

931
 932 The tax collection service provider shall assign an earned
 933 contribution rate to an employer ~~under subparagraph 1.~~ the
 934 quarter immediately after the quarter in which all
 935 contributions, reimbursements, interest, and penalties are paid
 936 in full and all work records requested pursuant to s. 443.171(5)
 937 have been produced for inspection and copying to the Department
 938 of Economic Opportunity or the tax collection service provider.

939 Section 13. Effective January 1, 2013, paragraph (a) of
 940 subsection (1) of section 443.141, Florida Statutes, is amended
 941 to read:

942 443.141 Collection of contributions and reimbursements.—

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

945 (a) Interest.—Contributions or reimbursements unpaid on
 946 the date due bear interest at the rate of 1 percent per month
 947 through December 31, 2012. Beginning January 1, 2013, the
 948 interest rate shall be calculated in accordance with s. 213.235,
 949 except that the rate of interest shall never be greater than 1
 950 percent per month, from and after the ~~that~~ date due until
 951 payment plus accrued interest is received by the tax collection
 952 service provider, unless the service provider finds that the

953 | employing unit has good reason for failing to pay the
954 | contributions or reimbursements when due. Interest collected
955 | under this subsection must be paid into the Special Employment
956 | Security Administration Trust Fund.

957 | Section 14. Except as otherwise expressly provided in this
958 | act and except for this section, which shall take effect upon
959 | this act becoming a law, this act shall take effect July 1,
960 | 2012.