

By Senator Stargel

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1 A bill to be entitled
2 An act relating to tax administration; amending s.
3 198.30, F.S.; deleting a requirement for circuit
4 judges to monthly report certain information to the
5 Department of Revenue relating to the estates of
6 certain decedents; amending s. 206.02, F.S.; deleting
7 requirements to pay license taxes for a terminal
8 supplier license, an importer, exporter, or blender of
9 motor fuels license, or a wholesaler of motor fuel
10 license; conforming a provision to changes made by the
11 act; amending s. 206.021, F.S.; deleting a requirement
12 to pay license taxes for a carrier license; amending
13 s. 206.022, F.S.; deleting a requirement to pay
14 license taxes for a terminal operator license;
15 amending s. 206.03, F.S.; conforming a provision to
16 changes made by the act; amending s. 206.045, F.S.;
17 conforming a provision to changes made by the act;
18 repealing ss. 206.405 and 206.406, F.S., relating to
19 receipt for payment of license taxes and disposition
20 of license tax funds, respectively; amending s.
21 206.41, F.S.; deleting a requirement for the
22 department to deduct a specified fee from certain
23 motor fuel refund claims; amending s. 206.9943, F.S.;
24 deleting a requirement to pay license fees for a
25 pollutant tax license; amending s. 206.9952, F.S.;
26 deleting a requirement to pay license fees for a
27 natural gas fuel retailer license; amending s.
28 206.9865, F.S.; deleting a requirement to pay
29 application fees for an aviation fuel tax license for

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30 commercial air carriers; amending s. 212.0515, F.S.;

31 deleting a requirement for vending machine operators

32 to post a specified notice on vending machines;

33 deleting a provision requiring the department to pay

34 an informant certain rewards for reporting vending

35 machines without the notice; conforming provisions to

36 changes made by the act; amending s. 212.0596, F.S.;

37 deleting an authorization for procedures that waive

38 registration fees in relation to the use tax on mail

39 order purchases by certain persons; amending s.

40 212.18, F.S.; deleting a requirement for certificates

41 of registration fees for certain dealers in relation

42 to the sales and use tax; conforming provisions to

43 changes made by the act; amending s. 336.021, F.S.;

44 specifying a condition for the reimposition of ninth-

45 cent fuel taxes on motor and diesel fuels by a county;

46 amending s. 336.025, F.S.; specifying a condition for

47 the reimposition of local option fuel taxes on motor

48 and diesel fuels by a county; providing construction

49 relating to requirements on a decision to rescind a

50 tax; amending s. 376.70, F.S.; deleting a requirement

51 for drycleaning or dry drop-off facilities to pay

52 registration fees to the department; amending s.

53 376.75, F.S.; deleting a requirement to pay

54 registration fees for certain persons producing,

55 importing, selling, or using perchloroethylene;

56 amending s. 443.131, F.S.; revising a deadline for

57 employers of employees performing domestic services to

58 annually report wages and pay certain contributions

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59 under the Reemployment Assistance Program Law;
60 defining the term "holiday"; amending s. 443.141,
61 F.S.; specifying a due date of certain employer
62 contributions if such date falls on a weekend or
63 holiday; defining the term "holiday"; conforming
64 cross-references; amending s. 443.163, F.S.; deleting
65 a form name; authorizing reemployment assistance tax
66 collection service providers to waive a certain
67 penalty under certain circumstances; amending s.
68 733.2121, F.S.; providing that a personal
69 representative may serve a notice to creditors on the
70 department only under certain circumstances; deleting
71 a provision providing construction; reenacting s.
72 733.701, F.S., relating to notifying creditors, to
73 incorporate the amendment made to s. 733.2121, F.S.,
74 in a reference thereto; amending s. 206.998, F.S.;
75 conforming cross-references; providing an effective
76 date.

77

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

79

80 Section 1. Section 198.30, Florida Statutes, is amended to
81 read:

82 198.30 Circuit judge to report names of decedents, etc.—
83 Each circuit judge of this state shall, on or before the 10th
84 day of every month, notify the Agency for Health Care
85 Administration ~~department~~ of the names of all decedents; the
86 names and addresses of the respective personal representatives,
87 administrators, or curators appointed; the amount of the bonds,

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88 if any, required by the court; and the probable value of the
89 estates, in all estates of decedents whose wills have been
90 probated or propounded for probate before the circuit judge or
91 upon which letters testamentary or upon whose estates letters of
92 administration or curatorship have been sought or granted,
93 during the preceding month; and such report shall contain any
94 other information that ~~which~~ the circuit judge may have
95 concerning the estates of such decedents. ~~In addition, a copy of~~
96 ~~this report shall be provided to the Agency for Health Care~~
97 ~~Administration.~~ A circuit judge shall also furnish forthwith
98 such further information, from the records and files of the
99 circuit court in regard to such estates, as the department may
100 from time to time require.

101 Section 2. Effective January 1, 2018, subsections (2), (3),
102 and (4), paragraph (a) of subsection (7), and paragraph (b) of
103 subsection (8) of section 206.02, Florida Statutes, are amended
104 to read:

105 206.02 Application for license; temporary license; terminal
106 suppliers, importers, exporters, blenders, biodiesel
107 manufacturers, and wholesalers.—

108 (2) To procure a terminal supplier license, a person shall
109 file with the department an application under oath, and in such
110 form as the department may prescribe, setting forth:

111 (a) The name under which the person will transact business
112 within the state and that person's registration number under s.
113 4101 of the Internal Revenue Code.

114 (b) The location, with street number address, of his or her
115 principal office or place of business and the location where
116 records will be made available for inspection.

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117 (c) The name and complete residence address of the owner or
118 the names and addresses of the partners, if such person is a
119 partnership, or of the principal officers, if such person is a
120 corporation or association; and, if such person is a corporation
121 organized under the laws of another state, territory, or
122 country, he or she shall also indicate the state, territory, or
123 country where the corporation is organized and the date the
124 corporation was registered with the Department of State as a
125 foreign corporation authorized to transact business in the
126 state.

127
128 ~~The application shall require a \$30 license tax.~~ Each license
129 must ~~shall~~ be renewed annually through application, ~~including an~~
130 ~~annual \$30 license tax.~~

131 (3) To procure an importer, exporter, or blender of motor
132 fuels license, a person shall file with the department an
133 application under oath, and in such form as the department may
134 prescribe, setting forth:

135 (a) The name under which the person will transact business
136 within the state.

137 (b) The location, with street number address, of his or her
138 principal office or place of business and the location where
139 records will be made available for inspection.

140 (c) The name and complete residence address of the owner or
141 the names and addresses of the partners, if such person is a
142 partnership, or of the principal officers, if such person is a
143 corporation or association; and, if such person is a corporation
144 organized under the laws of another state, territory, or
145 country, he or she shall also indicate the state, territory, or

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146 country where the corporation is organized and the date the
147 corporation was registered with the Department of State as a
148 foreign corporation authorized to transact business in the
149 state.

150

151 ~~The application shall require a \$30 license tax.~~ Each license
152 must shall be renewed annually through application, ~~including an~~
153 ~~annual \$30 license tax.~~

154 (4) To procure a wholesaler of motor fuel license, a person
155 shall file with the department an application under oath and in
156 such form as the department may prescribe, setting forth:

157 (a) The name under which the person will transact business
158 within the state.

159 (b) The location, with street number address, of his or her
160 principal office or place of business within this state and the
161 location where records will be made available for inspection.

162 (c) The name and complete residence address of the owner or
163 the names and addresses of the partners, if such person is a
164 partnership, or of the principal officers, if such person is a
165 corporation or association; and, if such person is a corporation
166 organized under the laws of another state, territory, or
167 country, he or she shall also indicate the state, territory, or
168 country where the corporation is organized and the date the
169 corporation was registered with the Department of State as a
170 foreign corporation authorized to transact business in the
171 state.

172

173 ~~The application shall require a \$30 license tax.~~ Each license
174 must shall be renewed annually through application, ~~including an~~

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175 ~~annual \$30 license fee.~~

176 (7) (a) If all applicants for a license hold a current
177 license in good standing of the same type and kind, the
178 department shall issue a temporary license upon the filing of a
179 completed application, ~~payment of all fees,~~ and the posting of
180 adequate bond. A temporary license shall automatically expire 90
181 days after its effective date or, prior to the expiration of 90
182 days or the period of any extension, upon issuance of a
183 permanent license or of a notice of intent to deny a permanent
184 license. A temporary license may be extended once for a period
185 not to exceed 60 days, upon written request of the applicant,
186 subject to the restrictions imposed by this subsection.

187 (8)

188 (b) Notwithstanding the provisions of this chapter
189 requiring a license ~~tax~~ and a bond or criminal background check,
190 the department may issue a temporary license as an importer or
191 exporter to a person who holds a valid Florida wholesaler
192 license or to a person who is an unlicensed dealer. A license
193 may be issued under this subsection only to a business that has
194 a physical location in this state and holds a valid Florida
195 sales and use tax certificate of registration or that holds a
196 valid fuel license issued by another state.

197 Section 3. Effective January 1, 2018, subsection (3) and
198 paragraph (b) of subsection (5) of section 206.021, Florida
199 Statutes, are amended to read:

200 206.021 Application for license; carriers.-

201 (3) ~~The application shall require a \$30 license tax.~~ Each
202 license must ~~shall~~ be renewed annually through application,
203 ~~including an annual \$30 license tax.~~

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204 (5)

205 (b) Notwithstanding the provisions of this chapter
206 requiring a license ~~tax~~ and a bond or criminal background check,
207 the department may issue a temporary license as a carrier to a
208 person who holds a valid Florida wholesaler, importer, exporter,
209 or blender license or to a person who is an unlicensed dealer. A
210 license may be issued under this subsection only to a business
211 that has a physical location in this state and holds a valid
212 Florida sales and use tax certificate of registration or that
213 holds a valid fuel license issued by another state.

214 Section 4. Effective January 1, 2018, subsection (2) of
215 section 206.022, Florida Statutes, is amended to read:

216 206.022 Application for license; terminal operators.-

217 (2) ~~The application shall require a \$30 license tax. Each~~
218 license shall be renewed annually through application, ~~including~~
219 ~~an annual \$30 license tax.~~

220 Section 5. Effective January 1, 2018, subsection (1) of
221 section 206.03, Florida Statutes, is amended to read:

222 206.03 Licensing of terminal suppliers, importers,
223 exporters, and wholesalers.-

224 (1) The application in proper form having been accepted for
225 filing, ~~the filing fee paid,~~ and the bond accepted and approved,
226 except as provided in s. 206.05(1), the department shall issue
227 to such person a license to transact business in the state,
228 subject to cancellation of such license as provided by law.

229 Section 6. Effective January 1, 2018, section 206.045,
230 Florida Statutes, is amended to read:

231 206.045 Licensing period; ~~cost for license issuance.-~~

232 Beginning January 1, 1998, the licensing period under this

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233 chapter shall be a calendar year, or any part thereof. ~~The cost~~
234 ~~of any such license issued pursuant to this chapter shall be~~
235 ~~\$30.~~

236 Section 7. Effective January 1, 2018, ss. 206.405 and
237 206.406, Florida Statutes, are repealed.

238 Section 8. Effective January 1, 2018, paragraph (c) of
239 subsection (5) of section 206.41, Florida Statutes, is amended
240 to read:

241 206.41 State taxes imposed on motor fuel.—

242 (5)

243 (c)1. No refund may be authorized unless a sworn
244 application therefor containing such information as the
245 department may determine is filed with the department not later
246 than the last day of the month following the quarter for which
247 the refund is claimed. However, when a justified excuse for late
248 filing is presented to the department and the last preceding
249 claim was filed on time, the deadline for filing may be extended
250 an additional month. No refund will be authorized unless the
251 amount due is for \$5 or more for any refund period and unless
252 application is made upon forms prescribed by the department.

253 2. Claims made for refunds provided pursuant to subsection
254 (4) shall be paid quarterly. ~~The department shall deduct a fee~~
255 ~~of \$2 for each claim, which fee shall be deposited in the~~
256 ~~General Revenue Fund.~~

257 Section 9. Effective January 1, 2018, subsection (3) of
258 section 206.9943, Florida Statutes, is amended to read:

259 206.9943 Pollutant tax license.—

260 (3) The license must be renewed annually, ~~and the fee for~~
261 ~~original application or renewal is \$30.~~

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262 Section 10. Effective January 1, 2018, subsection (9) of
263 section 206.9952, Florida Statutes, is amended to read:

264 206.9952 Application for license as a natural gas fuel
265 retailer.—

266 (9) ~~The license application requires a license fee of \$5.~~
267 Each license shall be renewed annually by submitting a
268 reapplication and the license fee to the department. The license
269 fee shall be paid to the department for deposit into the General
270 Revenue Fund.

271 Section 11. Effective January 1, 2018, subsection (3) of
272 section 206.9865, Florida Statutes, is amended to read:

273 206.9865 Commercial air carriers; registration; reporting.—

274 (3) The application must be renewed annually and the fee
275 for application or renewal is \$30.

276 Section 12. Effective January 1, 2018, subsections (3) and
277 (4) and present subsection (7) of section 212.0515, Florida
278 Statutes, are amended to read:

279 212.0515 Sales from vending machines; sales to vending
280 machine operators; special provisions; registration; penalties.—

281 (3)(a) An operator of a vending machine may not operate or
282 cause to be operated in this state any vending machine until the
283 operator has registered with the department and has obtained a
284 separate registration certificate for each county in which such
285 machines are located, ~~and has affixed a notice to each vending~~
286 ~~machine selling food or beverages. The notice must be~~
287 ~~conspicuously displayed on the vending machine when it is being~~
288 ~~operated in this state and shall contain the following language~~
289 ~~in conspicuous type: NOTICE TO CUSTOMER: FLORIDA LAW REQUIRES~~
290 ~~THIS NOTICE TO BE POSTED ON ALL FOOD AND BEVERAGE VENDING~~

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291 ~~MACHINES. REPORT ANY MACHINE WITHOUT A NOTICE TO (TOLL-FREE~~
292 ~~NUMBER). YOU MAY BE ELIGIBLE FOR A CASH REWARD. DO NOT USE THIS~~
293 ~~NUMBER TO REPORT PROBLEMS WITH THE VENDING MACHINE SUCH AS LOST~~
294 ~~MONEY OR OUT-OF-DATE PRODUCTS.~~

295 ~~(b) The department shall establish a toll-free number to~~
296 ~~report any violations of this section. Upon a determination that~~
297 ~~a violation has occurred, the department shall pay the informant~~
298 ~~a reward of up to 10 percent of previously unpaid taxes~~
299 ~~recovered as a result of the information provided. A person who~~
300 ~~receives information concerning a violation of this section from~~
301 ~~an employee as specified in s. 213.30 is not eligible for a cash~~
302 ~~reward.~~

303 ~~(4) A penalty of \$250 per machine is imposed on an operator~~
304 ~~who fails to properly obtain and display the required notice on~~
305 ~~any machine. Penalties accrue interest as provided for~~
306 ~~delinquent taxes under this chapter and apply in addition to all~~
307 ~~other applicable taxes, interest, and penalties.~~

308 ~~(6)(7) The department may adopt rules necessary to~~
309 ~~administer the provisions of this section and may establish a~~
310 ~~schedule for phasing in the requirement that existing notices be~~
311 ~~replaced with revised notices displayed on vending machines.~~

312 Section 13. Effective January 1, 2018, subsection (7) of
313 section 212.0596, Florida Statutes, is amended to read:

314 212.0596 Taxation of mail order sales.—

315 (7) The department may establish by rule procedures for
316 collecting the use tax from unregistered persons who but for
317 their mail order purchases would not be required to remit sales
318 or use tax directly to the department. The procedures may
319 provide for waiver of registration and registration fees,

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320 provisions for irregular remittance of tax, elimination of the
321 collection allowance, and nonapplication of local option
322 surtaxes.

323 Section 14. Effective January 1, 2018, paragraphs (a) and
324 (c) of subsection (3) of section 212.18, Florida Statutes, are
325 amended to read:

326 212.18 Administration of law; registration of dealers;
327 rules.—

328 (3) (a) A person desiring to engage in or conduct business
329 in this state as a dealer, or to lease, rent, or let or grant
330 licenses in living quarters or sleeping or housekeeping
331 accommodations in hotels, apartment houses, roominghouses, or
332 tourist or trailer camps that are subject to tax under s.
333 212.03, or to lease, rent, or let or grant licenses in real
334 property, and a person who sells or receives anything of value
335 by way of admissions, must file with the department an
336 application for a certificate of registration for each place of
337 business. The application must include the names of the persons
338 who have interests in such business and their residences, the
339 address of the business, and other data reasonably required by
340 the department. However, owners and operators of vending
341 machines or newspaper rack machines are required to obtain only
342 one certificate of registration for each county in which such
343 machines are located. The department, by rule, may authorize a
344 dealer that uses independent sellers to sell its merchandise to
345 remit tax on the retail sales price charged to the ultimate
346 consumer in lieu of having the independent seller register as a
347 dealer and remit the tax. The department may appoint the county
348 tax collector as the department's agent to accept applications

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349 for registrations. The application must be submitted to the
350 department before the person, firm, copartnership, or
351 corporation may engage in such business, ~~and it must be~~
352 ~~accompanied by a registration fee of \$5. However, a registration~~
353 ~~fee is not required to accompany an application to engage in or~~
354 ~~conduct business to make mail order sales. The department may~~
355 ~~waive the registration fee for applications submitted through~~
356 ~~the department's Internet registration process.~~

357 (c)1. A person who engages in acts requiring a certificate
358 of registration under this subsection and who fails or refuses
359 to register commits a misdemeanor of the first degree,
360 punishable as provided in s. 775.082 or s. 775.083. Such acts
361 are subject to injunctive proceedings as provided by law. A
362 person who engages in acts requiring a certificate of
363 registration and who fails or refuses to register is also
364 subject to a \$100 initial registration fee ~~in lieu of the \$5~~
365 ~~registration fee required by paragraph (a).~~ However, the
366 department may waive the ~~increase in the~~ registration fee if it
367 finds that the failure to register was due to reasonable cause
368 and not to willful negligence, willful neglect, or fraud.

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

373 b. The department shall provide written notice of the duty
374 to register to the person by personal service or by sending
375 notice by registered mail to the person's last known address.
376 The department may provide written notice by both methods
377 described in this sub-subparagraph.

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378 Section 15. Subsection (5) of section 336.021, Florida
379 Statutes, is amended to read:

380 336.021 County transportation system; levy of ninth-cent
381 fuel tax on motor fuel and diesel fuel.—

382 (5) All impositions of the tax shall be levied before
383 October 1 of each year to be effective January 1 of the
384 following year. However, levies of the tax which were in effect
385 on July 1, 2002, and which expire on August 31 of any year may
386 be reimposed at the current authorized rate if the imposition of
387 the tax is levied before July 1 and is to be effective September
388 1 of the year of expiration. All impositions shall be required
389 to end on December 31 of a year. A decision to rescind the tax
390 shall not take effect on any date other than December 31 and
391 shall require a minimum of 60 days' notice to the department of
392 such decision.

393 Section 16. Paragraphs (a) and (b) of subsection (1) and
394 paragraph (a) of subsection (5) of section 336.025, Florida
395 Statutes, are amended to read:

396 336.025 County transportation system; levy of local option
397 fuel tax on motor fuel and diesel fuel.—

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

404 1. All impositions and rate changes of the tax shall be
405 levied before October 1 to be effective January 1 of the
406 following year for a period not to exceed 30 years, and the

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407 applicable method of distribution shall be established pursuant
408 to subsection (3) or subsection (4). However, levies of the tax
409 which were in effect on July 1, 2002, and which expire on August
410 31 of any year may be reimposed at the current authorized rate
411 if the imposition of the tax is levied before July 1 and is
412 effective September 1 of the year of expiration. Upon
413 expiration, the tax may be relieved provided that a
414 redetermination of the method of distribution is made as
415 provided in this section.

416 2. County and municipal governments shall utilize moneys
417 received pursuant to this paragraph only for transportation
418 expenditures.

419 3. Any tax levied pursuant to this paragraph may be
420 extended on a majority vote of the governing body of the county.
421 A redetermination of the method of distribution shall be
422 established pursuant to subsection (3) or subsection (4), if,
423 after July 1, 1986, the tax is extended or the tax rate changed,
424 for the period of extension or for the additional tax.

425 (b) In addition to other taxes allowed by law, there may be
426 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,
427 4-cent, or 5-cent local option fuel tax upon every gallon of
428 motor fuel sold in a county and taxed under the provisions of
429 part I of chapter 206. The tax shall be levied by an ordinance
430 adopted by a majority plus one vote of the membership of the
431 governing body of the county or by referendum.

432 1. All impositions and rate changes of the tax shall be
433 levied before October 1, to be effective January 1 of the
434 following year. However, levies of the tax which were in effect
435 on July 1, 2002, and which expire on August 31 of any year may

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436 be reimposed at the current authorized rate if the imposition of
437 the tax is levied before July 1 and is effective September 1 of
438 the year of expiration.

439 2. The county may, prior to levy of the tax, establish by
440 interlocal agreement with one or more municipalities located
441 therein, representing a majority of the population of the
442 incorporated area within the county, a distribution formula for
443 dividing the entire proceeds of the tax among county government
444 and all eligible municipalities within the county. If no
445 interlocal agreement is adopted before the effective date of the
446 tax, tax revenues shall be distributed pursuant to the
447 provisions of subsection (4). If no interlocal agreement exists,
448 a new interlocal agreement may be established prior to June 1 of
449 any year pursuant to this subparagraph. However, any interlocal
450 agreement agreed to under this subparagraph after the initial
451 levy of the tax or change in the tax rate authorized in this
452 section shall under no circumstances materially or adversely
453 affect the rights of holders of outstanding bonds which are
454 backed by taxes authorized by this paragraph, and the amounts
455 distributed to the county government and each municipality shall
456 not be reduced below the amount necessary for the payment of
457 principal and interest and reserves for principal and interest
458 as required under the covenants of any bond resolution
459 outstanding on the date of establishment of the new interlocal
460 agreement.

461 3. County and municipal governments shall use moneys
462 received pursuant to this paragraph for transportation
463 expenditures needed to meet the requirements of the capital
464 improvements element of an adopted comprehensive plan or for

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465 expenditures needed to meet immediate local transportation
466 problems and for other transportation-related expenditures that
467 are critical for building comprehensive roadway networks by
468 local governments. For purposes of this paragraph, expenditures
469 for the construction of new roads, the reconstruction or
470 resurfacing of existing paved roads, or the paving of existing
471 graded roads shall be deemed to increase capacity and such
472 projects shall be included in the capital improvements element
473 of an adopted comprehensive plan. Expenditures for purposes of
474 this paragraph shall not include routine maintenance of roads.

475 (5) (a) By October 1 of each year, the county shall notify
476 the Department of Revenue of the rate of the taxes levied
477 pursuant to paragraphs (1) (a) and (b), and of its decision to
478 rescind or change the rate of a tax, if applicable, and shall
479 provide the department with a certified copy of the interlocal
480 agreement established under subparagraph (1) (b)2. or
481 subparagraph (3) (a)1. with distribution proportions established
482 by such agreement or pursuant to subsection (4), if applicable.
483 A decision to rescind a tax may not take effect on any date
484 other than December 31, regardless of when the tax was
485 originally imposed, and requires a minimum of 60 days' notice to
486 the Department of Revenue of such decision.

487 Section 17. Effective January 1, 2018, subsection (2) of
488 section 376.70, Florida Statutes, is amended to read:

489 376.70 Tax on gross receipts of drycleaning facilities.—

490 (2) Each drycleaning facility or dry drop-off facility
491 imposing a charge for the drycleaning or laundering of clothing
492 or other fabrics is required to register with the Department of
493 Revenue and become licensed for the purposes of this section.

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494 The owner or operator of the facility shall register the
495 facility with the Department of Revenue. Drycleaning facilities
496 or dry drop-off facilities operating at more than one location
497 are only required to have a single registration. ~~The fee for~~
498 ~~registration is \$30. The owner or operator of the facility shall~~
499 ~~pay the registration fee to the Department of Revenue. The~~
500 ~~department may waive the registration fee for applications~~
501 ~~submitted through the department's Internet registration~~
502 ~~process.~~

503 Section 18. Subsection (2) of section 376.75, Florida
504 Statutes, is amended to read:

505 376.75 Tax on production or importation of
506 perchloroethylene.—

507 (2) Any person producing in, importing into, or causing to
508 be imported into, or selling in, this state perchloroethylene
509 must register with the Department of Revenue and become licensed
510 for the purposes of remitting the tax pursuant to, or providing
511 information required by, this section. Such person must register
512 as a seller of perchloroethylene, a user of perchloroethylene in
513 drycleaning facilities, or a user of perchloroethylene for
514 purposes other than drycleaning. Persons operating at more than
515 one location are only required to have a single registration.
516 ~~The fee for registration is \$30.~~ Failure to timely register is a
517 misdemeanor of the first degree, punishable as provided in s.
518 775.082 or s. 775.083.

519 Section 19. Subsection (1) of section 443.131, Florida
520 Statutes, is amended to read:

521 443.131 Contributions.—

522 (1) PAYMENT OF CONTRIBUTIONS.—Contributions accrue and are

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523 payable by each employer for each calendar quarter he or she is
524 subject to this chapter for wages paid during each calendar
525 quarter for employment. Contributions are due and payable by
526 each employer to the tax collection service provider, in
527 accordance with the rules adopted by the Department of Economic
528 Opportunity or the state agency providing tax collection
529 services. This subsection does not prohibit the tax collection
530 service provider from allowing, at the request of the employer,
531 employers of employees performing domestic services, as defined
532 in s. 443.1216(6), to pay contributions or report wages at
533 intervals other than quarterly when the nonquarterly payment or
534 reporting assists the service provider and when nonquarterly
535 payment and reporting is authorized under federal law. Employers
536 of employees performing domestic services may report wages and
537 pay contributions annually, with a due date of no later than
538 January 31, unless that day is a Saturday, Sunday, or holiday,
539 in which event the due date is the next day that is not a
540 Saturday, Sunday, or holiday. For purposes of this subsection,
541 the term "holiday" means a day designated under s. 110.117(1)
542 and (2) and any other day when the offices of the United States
543 Postal Service are closed ~~January 1 and a delinquency date of~~
544 ~~February 1~~. To qualify for this election, the employer must
545 employ only employees performing domestic services, be eligible
546 for a variation from the standard rate computed under subsection
547 (3), apply to this program no later than December 1 of the
548 preceding calendar year, and agree to provide the department or
549 its tax collection service provider with any special reports
550 that are requested, including copies of all federal employment
551 tax forms. An employer who fails to timely furnish any wage

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552 information required by the department or its tax collection
553 service provider loses the privilege to participate in this
554 program, effective the calendar quarter immediately after the
555 calendar quarter the failure occurred. The employer may reapply
556 for annual reporting when a complete calendar year elapses after
557 the employer's disqualification if the employer timely furnished
558 any requested wage information during the period in which annual
559 reporting was denied. An employer may not deduct contributions,
560 interests, penalties, fines, or fees required under this chapter
561 from any part of the wages of his or her employees. A fractional
562 part of a cent less than one-half cent shall be disregarded from
563 the payment of contributions, but a fractional part of at least
564 one-half cent shall be increased to 1 cent.

565 Section 20. Paragraph (d) of subsection (1) of section
566 443.141, Florida Statutes, is amended to read:

567 443.141 Collection of contributions and reimbursements.—

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

570 (d) *Payments for contributions.*—For an annual
571 administrative fee not to exceed \$5, a contributing employer may
572 pay its quarterly contributions due for wages paid in the first
573 three quarters of each year in equal installments if those
574 contributions are paid as follows:

575 1. For contributions due for wages paid in the first
576 quarter of each year, one-fourth of the contributions due must
577 be paid on or before April 30, one-fourth must be paid on or
578 before July 31, one-fourth must be paid on or before October 31,
579 and one-fourth must be paid on or before December 31.

580 2. In addition to the payments specified in subparagraph

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581 1., for contributions due for wages paid in the second quarter
582 of each year, one-third of the contributions due must be paid on
583 or before July 31, one-third must be paid on or before October
584 31, and one-third must be paid on or before December 31.

585 3. In addition to the payments specified in subparagraphs
586 1. and 2., for contributions due for wages paid in the third
587 quarter of each year, one-half of the contributions due must be
588 paid on or before October 31, and one-half must be paid on or
589 before December 31.

590 4. If any of the due dates in this paragraph falls on a
591 Saturday, Sunday, or holiday, the due date is the next day that
592 is not a Saturday, Sunday, or holiday. For purposes of this
593 paragraph, the term "holiday" means a day designated under s.
594 110.117(1) and (2) and any other day when the offices of the
595 United States Postal Service are closed.

596 ~~5.4.~~ The annual administrative fee assessed for electing to
597 pay under the installment method shall be collected at the time
598 the employer makes the first installment payment each year. The
599 fee shall be segregated from the payment and deposited into the
600 Operating Trust Fund of the Department of Revenue.

601 ~~6.5.~~ Interest does not accrue on any contribution that
602 becomes due for wages paid in the first three quarters of each
603 year if the employer pays the contribution in accordance with
604 subparagraphs 1.-5. ~~subparagraphs 1.-4.~~ Interest and fees
605 continue to accrue on prior delinquent contributions and
606 commence accruing on all contributions due for wages paid in the
607 first three quarters of each year which are not paid in
608 accordance with subparagraphs 1.-4. ~~subparagraphs 1.-3.~~
609 Penalties may be assessed in accordance with this chapter. The

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610 contributions due for wages paid in the fourth quarter are not
611 affected by this paragraph and are due and payable in accordance
612 with this chapter.

613 Section 21. Section 443.163, Florida Statutes, is amended
614 to read:

615 443.163 Electronic reporting and remitting of contributions
616 and reimbursements.—

617 (1) An employer may file any report and remit any
618 contributions or reimbursements required under this chapter by
619 electronic means. The Department of Economic Opportunity or the
620 state agency providing reemployment assistance tax collection
621 services shall adopt rules prescribing the format and
622 instructions necessary for electronically filing reports and
623 remitting contributions and reimbursements to ensure a full
624 collection of contributions and reimbursements due. The
625 acceptable method of transfer, the method, form, and content of
626 the electronic means, and the method, if any, by which the
627 employer will be provided with an acknowledgment shall be
628 prescribed by the department or its tax collection service
629 provider. However, any employer who employed 10 or more
630 employees in any quarter during the preceding state fiscal year
631 must file the Employers Quarterly Reports ~~(UCT-6)~~ for the
632 current calendar year and remit the contributions and
633 reimbursements due by electronic means approved by the tax
634 collection service provider. A person who prepared and reported
635 for 100 or more employers in any quarter during the preceding
636 state fiscal year must file the Employers Quarterly Reports
637 ~~(UCT-6)~~ for each calendar quarter in the current calendar year,
638 beginning with reports due for the second calendar quarter of

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639 2003, by electronic means approved by the tax collection service
640 provider.

641 (2) (a) An employer who is required by law to file an
642 Employers Quarterly Report ~~(UCT-6)~~ by approved electronic means,
643 but who files the report by a means other than approved
644 electronic means, is liable for a penalty of \$50 for that report
645 and \$1 for each employee. This penalty is in addition to any
646 other penalty provided by this chapter. However, the penalty
647 does not apply if the tax collection service provider waives the
648 electronic filing requirement in advance. An employer who fails
649 to remit contributions or reimbursements by approved electronic
650 means as required by law is liable for a penalty of \$50 for each
651 remittance submitted by a means other than approved electronic
652 means. This penalty is in addition to any other penalty provided
653 by this chapter.

654 (b) A person who prepared and reported for 100 or more
655 employers in any quarter during the preceding state fiscal year,
656 but who fails to file an Employers Quarterly Report ~~(UCT-6)~~ for
657 each calendar quarter in the current calendar year by approved
658 electronic means, is liable for a penalty of \$50 for that report
659 and \$1 for each employee. This penalty is in addition to any
660 other penalty provided by this chapter. However, the penalty
661 does not apply if the tax collection service provider waives the
662 electronic filing requirement in advance.

663 (3) The tax collection service provider may waive the
664 requirement to file an Employers Quarterly Report ~~(UCT-6)~~ by
665 electronic means for employers that are unable to comply despite
666 good faith efforts or due to circumstances beyond the employer's
667 reasonable control.

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668 (a) As prescribed by the Department of Economic Opportunity
669 or its tax collection service provider, grounds for approving
670 the waiver include, but are not limited to, circumstances in
671 which the employer does not:

672 1. Currently file information or data electronically with
673 any business or government agency; or

674 2. Have a compatible computer that meets or exceeds the
675 standards prescribed by the department or its tax collection
676 service provider.

677 (b) The tax collection service provider shall accept other
678 reasons for requesting a waiver from the requirement to submit
679 the Employers Quarterly Report ~~(UCT-6)~~ by electronic means,
680 including, but not limited to:

681 1. That the employer needs additional time to program his
682 or her computer;

683 2. That complying with this requirement causes the employer
684 financial hardship; or

685 3. That complying with this requirement conflicts with the
686 employer's business procedures.

687 (c) The department or the state agency providing
688 reemployment assistance tax collection services may establish by
689 rule the length of time a waiver is valid and may determine
690 whether subsequent waivers will be authorized, based on this
691 subsection.

692 (4) As used in this section, the term "electronic means"
693 includes, but is not limited to, electronic data interchange;
694 electronic funds transfer; and use of the Internet, telephone,
695 or other technology specified by the Department of Economic
696 Opportunity or its tax collection service provider.

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697 (5) The tax collection service provider may waive the
698 penalty imposed by this section if a written request for a
699 waiver is filed which establishes that imposition would be
700 inequitable. Examples of inequity include, but are not limited
701 to, situations where the failure to electronically file was
702 caused by one of the following factors:

703 (a) Death or serious illness of the person responsible for
704 the preparation and filing of the report.

705 (b) Destruction of the business records by fire or other
706 casualty.

707 (c) Unscheduled and unavoidable computer downtime.

708 Section 22. Paragraph (e) of subsection (3) of section
709 733.2121, Florida Statutes, is amended to read:

710 733.2121 Notice to creditors; filing of claims.-

711 (3)

712 (e) The personal representative may serve a notice to
713 creditors on the Department of Revenue only when the Department
714 of Revenue is determined to be a creditor under paragraph (a) ~~if~~
715 ~~the Department of Revenue has not previously been served with a~~
716 ~~copy of the notice to creditors, then service of the inventory~~
717 ~~on the Department of Revenue shall be the equivalent of service~~
718 ~~of a copy of the notice to creditors.~~

719 Section 23. For the purpose of incorporating the amendment
720 made by this act to section 733.2121, Florida Statutes, in a
721 reference thereto, section 733.701, Florida Statutes, is
722 reenacted to read:

723 733.701 Notifying creditors.-Unless creditors' claims are
724 otherwise barred by s. 733.710, every personal representative
725 shall cause notice to creditors to be published and served under

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726 s. 733.2121.

727 Section 24. Effective January 1, 2018, section 206.998,
728 Florida Statutes, is amended to read:

729 206.998 Applicability of specified sections of parts I and
730 II.—The provisions of ss. 206.01, 206.02, 206.025, 206.026,
731 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.07,
732 206.075, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15,
733 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204,
734 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25,
735 206.27, 206.28, ~~206.405, 206.406~~, 206.41, 206.413, 206.43,
736 206.44, 206.48, 206.485, 206.49, 206.56, 206.59, 206.606,
737 206.608, and 206.61 of part I of this chapter and ss. 206.86,
738 206.872, 206.874, 206.8745, 206.88, 206.90, and 206.93 of part
739 II of this chapter shall, as far as lawful or practicable, be
740 applicable to the tax levied and imposed and to the collection
741 thereof as if fully set out in this part. However, any provision
742 of any such section does not apply if it conflicts with any
743 provision of this part.

744 Section 25. Except as otherwise expressly provided in this
745 act, this act shall take effect upon becoming a law.