

1 A bill to be entitled
2 An act relating to taxation; amending s. 196.1975,
3 F.S.; requiring certain corporations that provide
4 homes for the aged to file specified affidavits with
5 their annual tax exemption applications; providing an
6 exemption; authorizing the property appraiser to
7 request specified additional documentation under
8 certain conditions; amending s. 196.1978, F.S.;
9 discounting property taxes for properties that offer
10 affordable housing to specified low-income persons and
11 families; providing requirements for such discount;
12 amending s. 198.30, F.S.; removing a requirement for
13 circuit judges to report certain information regarding
14 a decedent's estate to the Department of Revenue;
15 amending s. 192.001, F.S.; revising the definition of
16 the term "inventory" to include specified construction
17 and agricultural equipment under certain
18 circumstances; amending s. 206.02, F.S.; deleting
19 license application and renewal taxes for terminal
20 supplier and motor fuel importer, exporter, blender,
21 and wholesaler licenses; amending s. 206.021, F.S.;
22 deleting license application and renewal taxes for
23 private or common carrier of motor fuel licenses;
24 amending s. 206.022, F.S.; deleting license
25 application and renewal taxes for terminal operator

26 licenses; amending ss. 206.03 and 206.045, F.S.;

27 conforming provisions to changes made by this act;

28 repealing ss. 206.405 and 206.406, F.S., relating to

29 the receipt and deposit of funds received from the

30 payment of certain motor fuel license taxes; amending

31 s. 206.41, F.S.; deleting the fee deducted from

32 quarterly motor fuel refund claims to qualified

33 taxpayers; amending ss. 206.9943, 206.9952, and

34 206.9865, F.S.; deleting application and renewal fees

35 for pollutant tax, natural gas fuel retailer, and

36 aviation fuel tax licenses; amending 210.20, F.S.;

37 deleting specified cigarette taxes from being

38 deposited into a specified trust fund for biomedical

39 research purposes; amending s. 212.031, F.S.; reducing

40 the tax levied on the renting, leasing, letting, and

41 granting of a license for the use of real property;

42 providing applicability; amending s. 212.04, F.S.;

43 authorizing refunds or credits of taxes paid on

44 admissions subsequently resold to exempt entities;

45 amending s. 212.0515, F.S.; deleting provisions

46 relating to required notice by vending machine

47 operators, awards for reporting certain violations,

48 and penalties for certain violations; amending s.

49 212.0596, F.S.; deleting authority for the department

50 to establish a waiver for certain registration fees;

51 amending s. 212.08, F.S.; revising the sales and use
52 tax exemption for certain farm trailers; exempting
53 certain animal and aquaculture health products,
54 fencing materials, and oxygen products from the sales
55 and use tax; specifying the total amount of community
56 contribution tax credits that may be granted for
57 contributions made to eligible sponsors of specified
58 projects; extending the expiration date of the
59 community contribution tax credit program; providing
60 sales tax exemptions for products used to absorb
61 menstrual flow, diapers, and incontinence products;
62 providing an annual sales tax holiday for purchases of
63 certain clothing and footwear by eligible military
64 veterans; authorizing certain dealers to opt out of
65 participating in such tax exemption; providing
66 requirements to opt out of participation; authorizing
67 the department to adopt rules; providing a sales tax
68 exemption for certain sales between related persons as
69 described under specified federal laws and
70 regulations; providing requirements for such
71 exemption; providing definitions; amending s. 212.18,
72 F.S.; deleting the application fees to obtain a
73 certificate of registration as a sales tax dealer;
74 amending s. 220.03, F.S.; extending the expiration
75 date for the definitions of the terms "community

76 contribution" and "project" in the income tax code;
77 amending s. 220.183, F.S.; specifying the total amount
78 of community contribution tax credits that may be
79 granted for contributions made to eligible sponsors of
80 specified projects; extending the expiration date of
81 specified provisions relating to community
82 contribution tax credits; amending s. 220.1845, F.S.;
83 specifying the tax credits available for contaminated
84 site rehabilitation in a specified year and annually
85 thereafter; amending s. 220.196, F.S.; specifying the
86 amount of research and development tax credits that
87 may be granted to business enterprises in a specified
88 year; amending s. 220.222, F.S.; deleting a provision
89 that limits the time period for filing certain
90 corporate income tax filings; amending s. 220.33,
91 F.S.; specifying filing days for estimated payments
92 for corporate income tax purposes; amending ss. 320.08
93 and 320.10, F.S.; exempting certain marine boat
94 trailers from license taxes; amending s. 320.102,
95 F.S.; exempting certain marine boat trailers from a
96 variety of fees, charges, taxes, and surcharges;
97 amending s. 336.021, F.S.; authorizing a county to
98 reimpose a current local option fuel tax rate under
99 certain circumstances; amending 336.025, F.S.;

100 authorizing a county to reimpose a current local

101 option fuel tax rate under certain circumstances;
102 requiring the rescission of such rate on a specified
103 date; amending s. 376.30781, F.S.; revising the total
104 amount of tax credits that may be granted for the
105 rehabilitation of drycleaning-solvent-contaminated
106 sites and brownfield sites in a specified year and
107 annually thereafter; amending s. 376.70, F.S.;;
108 deleting provisions relating to drycleaning facility
109 registration fees; amending s. 376.75, F.S.;; deleting
110 the registration fee for a certain pollutant tax
111 license to import perchloroethylene; amending ss.
112 443.131 and 443.141, F.S.;; revising the date on which
113 certain employer contributions are due; providing a
114 definition; amending s. 443.163, F.S.;; authorizing the
115 tax collection service provider to waive penalties for
116 late-filed returns under certain circumstances;
117 amending s. 563.01, F.S.;; revising the definitions of
118 the terms "beer" and "malt beverage" for purposes of
119 the Beverage Law; amending s. 624.5105, F.S.;;
120 specifying the total amount of community contribution
121 tax credits that may be granted each fiscal year;
122 extending the expiration date of specified provisions
123 relating to community contribution tax credits;
124 amending s. 733.2121, F.S.;; requiring a personal
125 representative to serve notice of creditors on the

126 department only if the department is a creditor;
127 providing sales tax exemptions for the retail sale of
128 certain clothing, school supplies, personal computers,
129 personal computer-related accessories, disaster
130 preparedness supplies, and educational textbooks and
131 instructional materials during specified periods;
132 providing exceptions; authorizing, and providing
133 requirements for, certain dealers to opt out of
134 participating in such tax exemption; authorizing the
135 department to adopt emergency rules; amending s.
136 206.998, F.S.; conforming provisions to changes made
137 by this act; providing repeal dates; providing for
138 retroactive application; providing applicability;
139 providing appropriations; providing effective dates.

140
141 Be It Enacted by the Legislature of the State of Florida:

142
143 Section 1. Paragraph (c) is added to subsection (4) of
144 section 196.1975, Florida Statutes, to read:

145 196.1975 Exemption for property used by nonprofit homes
146 for the aged.—Nonprofit homes for the aged are exempt to the
147 extent that they meet the following criteria:

148 (4)

149 (c) Each not-for-profit corporation applying for an
150 exemption under paragraph (a) must file with its annual

HB 7109

2017

151 application for exemption an affidavit approved by the
152 Department of Revenue from each person who occupies a unit or
153 apartment stating the person's income. The affidavit is prima
154 facie evidence of the person's income. The corporation is not
155 required to provide an affidavit from a resident who is a
156 totally and permanently disabled veteran who meets the
157 requirements of s. 196.081. If, at a later time, the property
158 appraiser determines that additional documentation proving an
159 affiant's income is necessary, the property appraiser may
160 request such documentation.

161 Section 2. Effective January 1, 2018, section 196.1978,
162 Florida Statutes, is amended to read:

163 196.1978 Affordable housing property exemption.—

164 (1) Property used to provide affordable housing to
165 eligible persons as defined by s. 159.603 and natural persons or
166 families meeting the extremely-low-income, very-low-income, low-
167 income, or moderate-income limits specified in s. 420.0004,
168 which is owned entirely by a nonprofit entity that is a
169 corporation not for profit, qualified as charitable under s.
170 501(c)(3) of the Internal Revenue Code and in compliance with
171 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned
172 by an exempt entity and used for a charitable purpose, and those
173 portions of the affordable housing property that provide housing
174 to natural persons or families classified as extremely low
175 income, very low income, low income, or moderate income under s.

176 420.0004 are exempt from ad valorem taxation to the extent
177 authorized under s. 196.196. All property identified in this
178 section must comply with the criteria provided under s. 196.195
179 for determining exempt status and applied by property appraisers
180 on an annual basis. The Legislature intends that any property
181 owned by a limited liability company which is disregarded as an
182 entity for federal income tax purposes pursuant to Treasury
183 Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole
184 member.

185 (2)(a) Notwithstanding ss. 196.195 and 196.196, property
186 in a multifamily project that meets the requirements of this
187 paragraph is considered property used for a charitable purpose
188 and shall receive a 50 percent discount from the amount of ad
189 valorem tax otherwise owed beginning in the 16th year of the
190 term of the recorded agreement on those portions of the
191 affordable housing property that provide housing to natural
192 persons or families meeting the extremely-low-income, very-low-
193 income, or low-income limits specified in s. 420.0004. The
194 multifamily project must:

195 1. Contain more than 70 units that are used to provide
196 affordable housing to natural persons or families meeting the
197 extremely-low-income, very-low-income, or low-income limits
198 specified in s. 420.0004; and

199 2. Be subject to an agreement with the Florida Housing
200 Finance Corporation recorded in the official records of the

201 county in which the property is located to provide affordable
202 housing to natural persons or families meeting the extremely-
203 low-income, very-low-income, or low-income limits specified in
204 s. 420.0004.

205

206 This discount terminates if the property no longer serves
207 extremely-low-income, very-low-income, or low-income persons
208 pursuant to the recorded agreement.

209 (b) To receive the discount under paragraph (a), a
210 qualified applicant must submit an application to the county
211 property appraiser by March 1.

212 (c) The property appraiser shall apply the discount by
213 reducing the taxable value on those portions of the affordable
214 housing property that provide housing to natural persons or
215 families meeting the extremely-low-income, very-low-income, or
216 low-income limits specified in s. 420.0004 before certifying the
217 tax roll to the tax collector.

218 1. The property appraiser shall first ascertain all other
219 applicable exemptions, including exemptions provided pursuant to
220 local option, and deduct all other exemptions from the assessed
221 value.

222 2. Fifty percent of the remaining value shall be
223 subtracted to yield the discounted taxable value.

224 3. The resulting taxable value shall be included in the
225 certification for use by taxing authorities in setting millage.

226 4. The property appraiser shall place the discounted
 227 amount on the tax roll when it is extended.

228 Section 3. Effective upon this act becoming a law, section
 229 198.30, Florida Statutes, is amended to read:

230 198.30 Circuit judge to report names of decedents, etc.—
 231 Each circuit judge of this state shall, on or before the 10th
 232 day of every month, notify the Agency for Health Care
 233 Administration ~~department~~ of the names of all decedents; the
 234 names and addresses of the respective personal representatives,
 235 administrators, or curators appointed; the amount of the bonds,
 236 if any, required by the court; and the probable value of the
 237 estates, in all estates of decedents whose wills have been
 238 probated or propounded for probate before the circuit judge or
 239 upon which letters testamentary or upon whose estates letters of
 240 administration or curatorship have been sought or granted,
 241 during the preceding month; and such report shall contain any
 242 other information which the circuit judge may have concerning
 243 the estates of such decedents. ~~In addition, a copy of this~~
 244 ~~report shall be provided to the Agency for Health Care~~
 245 ~~Administration.~~ A circuit judge shall also furnish forthwith
 246 such further information, from the records and files of the
 247 circuit court in regard to such estates, as the department may
 248 from time to time require.

249 Section 4. Paragraph (c) of subsection (11) of section
 250 192.001, Florida Statutes, is amended to read:

251 192.001 Definitions.—All definitions set out in chapters 1
252 and 200 that are applicable to this chapter are included herein.
253 In addition, the following definitions shall apply in the
254 imposition of ad valorem taxes:

255 (11) "Personal property," for the purposes of ad valorem
256 taxation, shall be divided into four categories as follows:

257 (c)1. "Inventory" means only those chattels consisting of
258 items commonly referred to as goods, wares, and merchandise (as
259 well as inventory) which are held for sale or lease to customers
260 in the ordinary course of business. Supplies and raw materials
261 shall be considered to be inventory only to the extent that they
262 are acquired for sale or lease to customers in the ordinary
263 course of business or will physically become a part of
264 merchandise intended for sale or lease to customers in the
265 ordinary course of business. Partially finished products which
266 when completed will be held for sale or lease to customers in
267 the ordinary course of business shall be deemed items of
268 inventory. All livestock shall be considered inventory. Items of
269 inventory held for lease to customers in the ordinary course of
270 business, rather than for sale, shall be deemed inventory only
271 prior to the initial lease of such items. For the purposes of
272 this section, fuels used in the production of electricity shall
273 be considered inventory.

274 2. "Inventory" also means construction and agricultural
275 equipment weighing 1,000 pounds or more that is returned to a

276 | dealership under a rent-to-purchase option and held for sale to
 277 | customers in the ordinary course of business. This subparagraph
 278 | may not be considered in determining whether property that is
 279 | not construction and agricultural equipment weighing 1,000
 280 | pounds or more that is returned under a rent-to-purchase option
 281 | is inventory under subparagraph 1.

282 | Section 5. Effective January 1, 2018, subsections (2),
 283 | (3), and (4), and paragraph (b) of subsection (8) of section
 284 | 206.02, Florida Statutes, are amended to read:

285 | 206.02 Application for license; temporary license;
 286 | terminal suppliers, importers, exporters, blenders, biodiesel
 287 | manufacturers, and wholesalers.—

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

291 | (a) The name under which the person will transact business
 292 | within the state and that person's registration number under s.
 293 | 4101 of the Internal Revenue Code.

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

297 | (c) The name and complete residence address of the owner
 298 | or the names and addresses of the partners, if such person is a
 299 | partnership, or of the principal officers, if such person is a
 300 | corporation or association; and, if such person is a corporation

HB 7109

2017

301 organized under the laws of another state, territory, or
302 country, he or she shall also indicate the state, territory, or
303 country where the corporation is organized and the date the
304 corporation was registered with the Department of State as a
305 foreign corporation authorized to transact business in the
306 state.

307

308 ~~The application shall require a \$30 license tax.~~ Each license
309 shall be renewed annually through application, ~~including an~~
310 ~~annual \$30 license tax.~~

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

315 (a) The name under which the person will transact business
316 within the state.

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

320 (c) The name and complete residence address of the owner
321 or the names and addresses of the partners, if such person is a
322 partnership, or of the principal officers, if such person is a
323 corporation or association; and, if such person is a corporation
324 organized under the laws of another state, territory, or
325 country, he or she shall also indicate the state, territory, or

326 | country where the corporation is organized and the date the
327 | corporation was registered with the Department of State as a
328 | foreign corporation authorized to transact business in the
329 | state.

330 |

331 | ~~The application shall require a \$30 license tax.~~ Each license
332 | shall be renewed annually through application, ~~including an~~
333 | ~~annual \$30 license tax.~~

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

337 | (a) The name under which the person will transact business
338 | within the state.

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

343 | (c) The name and complete residence address of the owner
344 | or the names and addresses of the partners, if such person is a
345 | partnership, or of the principal officers, if such person is a
346 | corporation or association; and, if such person is a corporation
347 | organized under the laws of another state, territory, or
348 | country, he or she shall also indicate the state, territory, or
349 | country where the corporation is organized and the date the
350 | corporation was registered with the Department of State as a

351 foreign corporation authorized to transact business in the
352 state.

353

354 ~~The application shall require a \$30 license tax.~~ Each license
355 shall be renewed annually through application, ~~including an~~
356 ~~annual \$30 license fee.~~

357 (8)

358 (b) Notwithstanding the provisions of this chapter
359 requiring a license ~~tax~~ and a bond or criminal background check,
360 the department may issue a temporary license as an importer or
361 exporter to a person who holds a valid Florida wholesaler
362 license or to a person who is an unlicensed dealer. A license
363 may be issued under this subsection only to a business that has
364 a physical location in this state and holds a valid Florida
365 sales and use tax certificate of registration or that holds a
366 valid fuel license issued by another state.

367 Section 6. Effective January 1, 2018, subsection (3) and
368 paragraph (b) of subsection (5) of section 206.021, Florida
369 Statutes, are amended to read:

370 206.021 Application for license; carriers.—

371 (3) ~~The application shall require a \$30 license tax.~~ Each
372 license shall be renewed annually through application, ~~including~~
373 ~~an annual \$30 license tax.~~

374 (5)

375 (b) Notwithstanding the provisions of this chapter

376 requiring a license ~~tax~~ and a bond or criminal background check,
377 the department may issue a temporary license as a carrier to a
378 person who holds a valid Florida wholesaler, importer, exporter,
379 or blender license or to a person who is an unlicensed dealer. A
380 license may be issued under this subsection only to a business
381 that has a physical location in this state and holds a valid
382 Florida sales and use tax certificate of registration or that
383 holds a valid fuel license issued by another state.

384 Section 7. Effective January 1, 2018, subsection (2) of
385 section 206.022, Florida Statutes, is amended to read:

386 206.022 Application for license; terminal operators.—

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

390 Section 8. Effective January 1, 2018, subsection (1) of
391 section 206.03, Florida Statutes, is amended to read:

392 206.03 Licensing of terminal suppliers, importers,
393 exporters, and wholesalers.—

394 (1) The application in proper form having been accepted
395 for filing, ~~the filing fee paid,~~ and the bond accepted and
396 approved, except as provided in s. 206.05(1), the department
397 shall issue to such person a license to transact business in the
398 state, subject to cancellation of such license as provided by
399 law.

400 Section 9. Effective January 1, 2018, section 206.045,

HB 7109

2017

401 Florida Statutes, is amended to read:

402 206.045 Licensing period; ~~cost for license issuance.~~
403 ~~Beginning January 1, 1998,~~ The licensing period under this
404 chapter shall be a calendar year, or any part thereof. ~~The cost~~
405 ~~of any such license issued pursuant to this chapter shall be~~
406 ~~\$30.~~

407 Section 10. Effective January 1, 2018, sections 206.405
408 and 206.406, Florida Statutes, are repealed.

409 Section 11. Effective January 1, 2018, paragraph (c) of
410 subsection (5) of section 206.41, Florida Statutes, is amended
411 to read:

412 206.41 State taxes imposed on motor fuel.—

413 (5)

414 (c)1. No refund may be authorized unless a sworn
415 application therefor containing such information as the
416 department may determine is filed with the department not later
417 than the last day of the month following the quarter for which
418 the refund is claimed. However, when a justified excuse for late
419 filing is presented to the department and the last preceding
420 claim was filed on time, the deadline for filing may be extended
421 an additional month. No refund will be authorized unless the
422 amount due is for \$5 or more for any refund period and unless
423 application is made upon forms prescribed by the department.

424 2. Claims made for refunds provided pursuant to subsection
425 (4) shall be paid quarterly. ~~The department shall deduct a fee~~

426 ~~of \$2 for each claim, which fee shall be deposited in the~~
427 ~~General Revenue Fund.~~

428 Section 12. Effective January 1, 2018, subsection (3) of
429 section 206.9943, Florida Statutes, is amended to read:

430 206.9943 Pollutant tax license.—

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

433 Section 13. Effective January 1, 2018, subsection (9) of
434 section 206.9952, Florida Statutes, is amended to read:

435 206.9952 Application for license as a natural gas fuel
436 retailer.—

437 (9) ~~The license application requires a license fee of \$5.~~
438 Each license shall be renewed annually by submitting a
439 reapplication ~~and the license fee~~ to the department. ~~The license~~
440 ~~fee shall be paid to the department for deposit into the General~~
441 ~~Revenue Fund.~~

442 Section 14. Effective January 1, 2018, subsection (3) of
443 section 206.9865, Florida Statutes, is amended to read:

444 206.9865 Commercial air carriers; registration;
445 reporting.—

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

448 Section 15. Paragraph (c) of subsection (2) of section
449 210.20, Florida Statutes, is amended to read:

450 210.20 Employees and assistants; distribution of funds.—

HB 7109

2017

451 (2) As collections are received by the division from such
452 cigarette taxes, it shall pay the same into a trust fund in the
453 State Treasury designated "Cigarette Tax Collection Trust Fund"
454 which shall be paid and distributed as follows:

455 ~~(c) Beginning July 1, 2013, and continuing through June~~
456 ~~30, 2033, the division shall from month to month certify to the~~
457 ~~Chief Financial Officer the amount derived from the cigarette~~
458 ~~tax imposed by s. 210.02, less the service charges provided for~~
459 ~~in s. 215.20 and less 0.9 percent of the amount derived from the~~
460 ~~cigarette tax imposed by s. 210.02, which shall be deposited~~
461 ~~into the Alcoholic Beverage and Tobacco Trust Fund, specifying~~
462 ~~an amount equal to 1 percent of the net collections, and that~~
463 ~~amount shall be deposited into the Biomedical Research Trust~~
464 ~~Fund in the Department of Health. These funds are appropriated~~
465 ~~annually in an amount not to exceed \$3 million from the~~
466 ~~Biomedical Research Trust Fund for the Department of Health and~~
467 ~~the Sanford-Burnham Medical Research Institute to work in~~
468 ~~conjunction for the purpose of establishing activities and grant~~
469 ~~opportunities in relation to biomedical research.~~

470 Section 16. Effective January 1, 2018, paragraphs (c) and
471 (d) of subsection (1) of section 212.031, Florida Statutes, are
472 amended, and paragraph (e) is added to that subsection, to read:

473 212.031 Tax on rental or license fee for use of real
474 property.—

475 (1)

476 (c) For the exercise of such privilege, a tax is levied at
477 the rate of 5.5 ~~in an amount equal to 6 percent,~~ except for the
478 period beginning January 1, 2018, and ending December 31, 2019,
479 during which period the tax shall be levied at the rate of 4.5
480 percent, of and on the total rent or license fee charged for
481 such real property by the person charging or collecting the
482 rental or license fee. The total rent or license fee charged for
483 such real property shall include payments for the granting of a
484 privilege to use or occupy real property for any purpose and
485 shall include base rent, percentage rents, or similar charges.
486 Such charges shall be included in the total rent or license fee
487 subject to tax under this section whether or not they can be
488 attributed to the ability of the lessor's or licensor's property
489 as used or operated to attract customers. Payments for
490 intrinsically valuable personal property such as franchises,
491 trademarks, service marks, logos, or patents are not subject to
492 tax under this section. In the case of a contractual arrangement
493 that provides for both payments taxable as total rent or license
494 fee and payments not subject to tax, the tax shall be based on a
495 reasonable allocation of such payments and shall not apply to
496 that portion which is for the nontaxable payments.

497 (d) When the rental or license fee of any such real
498 property is paid by way of property, goods, wares, merchandise,
499 services, or other thing of value, the tax shall be at the rate
500 of 5.5 ~~6~~ percent, except for the period beginning January 1,

HB 7109

2017

501 2018, and ending December 31, 2019, during which period the tax
502 shall be levied at the rate of 4.5 percent, of the value of the
503 property, goods, wares, merchandise, services, or other thing of
504 value.

505 (e) The tax rate in effect at the time that the tenant or
506 person occupies, uses, or is entitled to occupy or use the real
507 property is the tax rate applicable to the transaction taxable
508 under this section, regardless of when a rent or license fee
509 payment is due or paid. The applicable tax rate may not be
510 avoided by delaying or accelerating rent or license fee
511 payments.

512 Section 17. Paragraph (c) of subsection (1) of section
513 212.04, Florida Statutes, is amended to read:

514 212.04 Admissions tax; rate, procedure, enforcement.—

515 (1)

516 (c)1. The provisions of this chapter that authorize a tax-
517 exempt sale for resale do not apply to sales of admissions.
518 However, if a purchaser of an admission subsequently resells the
519 admission for more than the amount paid, the purchaser shall
520 collect tax on the full sales price and may take credit for the
521 amount of tax previously paid. If the purchaser of the admission
522 subsequently resells it for an amount equal to or less than the
523 amount paid, the purchaser may ~~shall~~ not collect any additional
524 tax or, ~~nor shall the purchaser be allowed to~~ take credit for
525 the amount of tax previously paid.

526 2. If a purchaser subsequently resells an admission to an
527 entity that has a valid sales tax exemption certificate from the
528 department, excluding an annual resale certificate, the
529 purchaser may seek from the vendor a refund or credit for the
530 amount of tax paid. Upon an adequate showing of the ultimate
531 exempt nature of the transaction, the vendor shall refund or
532 credit the tax paid by the purchaser and may then seek a refund
533 or credit of the tax from the department based on the ultimate
534 exempt nature of the transaction. The refund or credit is
535 allowable only if the vendor can show that the tax on the exempt
536 transaction has been remitted to the department. If the tax has
537 not yet been remitted to the department, the vendor may retain
538 the exemption documentation in lieu of remitting tax to the
539 department.

540 Section 18. Effective January 1, 2018, subsections (5)
541 through (7) of section 212.0515, Florida Statutes, are
542 renumbered as subsections (4) through (6), respectively, and
543 current subsections (3), (4), and (7) of that section are
544 amended to read:

545 212.0515 Sales from vending machines; sales to vending
546 machine operators; special provisions; registration; ~~penalties.~~

547 (3) (a) An operator of a vending machine may not operate or
548 cause to be operated in this state any vending machine until the
549 operator has registered with the department and, has obtained a
550 separate registration certificate for each county in which such

HB 7109

2017

551 machines are located, and has affixed a notice to each vending
552 machine selling food or beverages. The notice must be
553 conspicuously displayed on the vending machine when it is being
554 operated in this state and shall contain the following language
555 in conspicuous type: NOTICE TO CUSTOMER: FLORIDA LAW REQUIRES
556 THIS NOTICE TO BE POSTED ON ALL FOOD AND BEVERAGE VENDING
557 MACHINES. REPORT ANY MACHINE WITHOUT A NOTICE TO (TOLL-FREE
558 NUMBER). YOU MAY BE ELIGIBLE FOR A CASH REWARD. DO NOT USE THIS
559 NUMBER TO REPORT PROBLEMS WITH THE VENDING MACHINE SUCH AS LOST
560 MONEY OR OUT-OF-DATE PRODUCTS.

561 (b) The department shall establish a toll-free number to
562 report any violations of this section. Upon a determination that
563 a violation has occurred, the department shall pay the informant
564 a reward of up to 10 percent of previously unpaid taxes
565 recovered as a result of the information provided. A person who
566 receives information concerning a violation of this section from
567 an employee as specified in s. 213.30 is not eligible for a cash
568 reward.

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

574 (6) ~~(7)~~ The department may adopt rules necessary to
575 administer the provisions of this section and may establish a

HB 7109

2017

576 ~~schedule for phasing in the requirement that existing notices be~~
577 ~~replaced with revised notices displayed on vending machines.~~

578 Section 19. Effective January 1, 2018, subsection (7) of
579 section 212.0596, Florida Statutes, is amended to read:

580 212.0596 Taxation of mail order sales.—

581 (7) The department may establish by rule procedures for
582 collecting the use tax from unregistered persons who but for
583 their mail order purchases would not be required to remit sales
584 or use tax directly to the department. The procedures may
585 provide for waiver of registration ~~and registration fees,~~
586 provisions for irregular remittance of tax, elimination of the
587 collection allowance, and nonapplication of local option
588 surtaxes.

589 Section 20. Paragraph (b) of subsection (3) and paragraphs
590 (a) and (p) of subsection (5) of section 212.08, Florida
591 Statutes, are amended, paragraphs (ooo) and (ppp) are added to
592 subsection (7), and subsections (19) and (20) are added to that
593 section, to read:

594 212.08 Sales, rental, use, consumption, distribution, and
595 storage tax; specified exemptions.—The sale at retail, the
596 rental, the use, the consumption, the distribution, and the
597 storage to be used or consumed in this state of the following
598 are hereby specifically exempt from the tax imposed by this
599 chapter.

600 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

601 (b) The tax may not be imposed on that portion of the
 602 sales price below \$25,000 ~~\$20,000~~ for a trailer weighing 12,000
 603 pounds or less and purchased by a farmer for exclusive use in
 604 agricultural production or to transport farm products from his
 605 or her farm to the place where the farmer transfers ownership of
 606 the farm products to another. This exemption is not forfeited by
 607 using a trailer to transport the farmer's farm equipment. The
 608 exemption provided under this paragraph does not apply to the
 609 lease or rental of a trailer.

610 (5) EXEMPTIONS; ACCOUNT OF USE.—

611 (a) Items in agricultural use and certain nets.—There are
 612 exempt from the tax imposed by this chapter nets designed and
 613 used exclusively by commercial fisheries; disinfectants,
 614 fertilizers, insecticides, pesticides, herbicides, fungicides,
 615 and weed killers used for application on crops or groves,
 616 including commercial nurseries and home vegetable gardens, used
 617 in dairy barns or on poultry farms for the purpose of protecting
 618 poultry or livestock, or used directly on poultry or livestock;
 619 animal health products that are administered to, applied to, or
 620 consumed by livestock or poultry to alleviate pain or cure or
 621 prevent sickness, disease, or suffering, including antiseptics,
 622 absorbent cotton, gauze for bandages, lotions, vaccines,
 623 vitamins, and worm remedies; aquaculture health products;
 624 portable containers or movable receptacles in which portable
 625 containers are placed, used for processing farm products; field

626 and garden seeds, including flower seeds; nursery stock,
627 seedlings, cuttings, or other propagative material purchased for
628 growing stock; seeds, seedlings, cuttings, and plants used to
629 produce food for human consumption; cloth, plastic, and other
630 similar materials used for shade, mulch, or protection from
631 frost or insects on a farm; hog wire and nylon mesh netting used
632 on a farm for protection from predatory or destructive animals;
633 barbed wire fencing, including gates and materials used to
634 construct or repair such fencing, used on a beef or dairy cattle
635 farm; compressed or liquefied oxygen used in aquaculture
636 production; stakes used by a farmer to support plants during
637 agricultural production; generators used on poultry farms; and
638 liquefied petroleum gas or other fuel used to heat a structure
639 in which started pullets or broilers are raised; however, such
640 exemption is not allowed unless the purchaser or lessee signs a
641 certificate stating that the item to be exempted is for the
642 exclusive use designated herein. Also exempt are cellophane
643 wrappers, glue for tin and glass (apiarists), mailing cases for
644 honey, shipping cases, window cartons, and baling wire and twine
645 used for baling hay, when used by a farmer to contain, produce,
646 or process an agricultural commodity.

647 (p) Community contribution tax credit for donations.—

648 1. Authorization.—Persons who are registered with the
649 department under s. 212.18 to collect or remit sales or use tax
650 and who make donations to eligible sponsors are eligible for tax

651 credits against their state sales and use tax liabilities as
652 provided in this paragraph:

653 a. The credit shall be computed as 50 percent of the
654 person's approved annual community contribution.

655 b. The credit shall be granted as a refund against state
656 sales and use taxes reported on returns and remitted in the 12
657 months preceding the date of application to the department for
658 the credit as required in sub-subparagraph 3.c. If the annual
659 credit is not fully used through such refund because of
660 insufficient tax payments during the applicable 12-month period,
661 the unused amount may be included in an application for a refund
662 made pursuant to sub-subparagraph 3.c. in subsequent years
663 against the total tax payments made for such year. Carryover
664 credits may be applied for a 3-year period without regard to any
665 time limitation that would otherwise apply under s. 215.26.

666 c. A person may not receive more than \$200,000 in annual
667 tax credits for all approved community contributions made in any
668 one year.

669 d. All proposals for the granting of the tax credit
670 require the prior approval of the Department of Economic
671 Opportunity.

672 e. The total amount of tax credits which may be granted
673 for all programs approved under this paragraph, s. 220.183, and
674 s. 624.5105 is ~~\$18.4 million in the 2015-2016 fiscal year, \$21.4~~
675 ~~million in the 2016-2017 fiscal year, and \$21.4 million~~ each

HB 7109

2017

676 fiscal year ~~in the 2017-2018 fiscal year~~ for projects that
677 provide housing opportunities for persons with special needs or
678 homeownership opportunities for low-income households or very-
679 low-income households and \$3.5 million each fiscal year ~~annually~~
680 for all other projects. As used in this paragraph, the term
681 "person with special needs" has the same meaning as in s.
682 420.0004 and the terms "low-income person," "low-income
683 household," "very-low-income person," and "very-low-income
684 household" have the same meanings as in s. 420.9071.

685 f. A person who is eligible to receive the credit provided
686 in this paragraph, s. 220.183, or s. 624.5105 may receive the
687 credit only under one section of the person's choice.

688 2. Eligibility requirements.—

689 a. A community contribution by a person must be in the
690 following form:

691 (I) Cash or other liquid assets;

692 (II) Real property, including 100 percent ownership of a
693 real property holding company;

694 (III) Goods or inventory; or

695 (IV) Other physical resources identified by the Department
696 of Economic Opportunity.

697

698 For purposes of this subparagraph, the term "real property
699 holding company" means a Florida entity, such as a Florida
700 limited liability company, that is wholly owned by the person;

701 is the sole owner of real property, as defined in s.
702 192.001(12), located in the state; is disregarded as an entity
703 for federal income tax purposes pursuant to 26 C.F.R. s.
704 301.7701-3(b)(1)(ii); and at the time of contribution to an
705 eligible sponsor, has no material assets other than the real
706 property and any other property that qualifies as a community
707 contribution.

708 b. All community contributions must be reserved
709 exclusively for use in a project. As used in this sub-
710 subparagraph, the term "project" means activity undertaken by an
711 eligible sponsor which is designed to construct, improve, or
712 substantially rehabilitate housing that is affordable to low-
713 income households or very-low-income households; designed to
714 provide housing opportunities for persons with special needs;
715 designed to provide commercial, industrial, or public resources
716 and facilities; or designed to improve entrepreneurial and job-
717 development opportunities for low-income persons. A project may
718 be the investment necessary to increase access to high-speed
719 broadband capability in a rural community that had an enterprise
720 zone designated pursuant to chapter 290 as of May 1, 2015,
721 including projects that result in improvements to communications
722 assets that are owned by a business. A project may include the
723 provision of museum educational programs and materials that are
724 directly related to a project approved between January 1, 1996,
725 and December 31, 1999, and located in an area which was in an

726 enterprise zone designated pursuant to s. 290.0065 as of May 1,
727 2015. This paragraph does not preclude projects that propose to
728 construct or rehabilitate housing for low-income households or
729 very-low-income households on scattered sites or housing
730 opportunities for persons with special needs. With respect to
731 housing, contributions may be used to pay the following eligible
732 special needs, low-income, and very-low-income housing-related
733 activities:

734 (I) Project development impact and management fees for
735 special needs, low-income, or very-low-income housing projects;

736 (II) Down payment and closing costs for persons with
737 special needs, low-income persons, and very-low-income persons;

738 (III) Administrative costs, including housing counseling
739 and marketing fees, not to exceed 10 percent of the community
740 contribution, directly related to special needs, low-income, or
741 very-low-income projects; and

742 (IV) Removal of liens recorded against residential
743 property by municipal, county, or special district local
744 governments if satisfaction of the lien is a necessary precedent
745 to the transfer of the property to a low-income person or very-
746 low-income person for the purpose of promoting home ownership.
747 Contributions for lien removal must be received from a
748 nonrelated third party.

749 c. The project must be undertaken by an "eligible
750 sponsor," which includes:

- 751 (I) A community action program;
- 752 (II) A nonprofit community-based development organization
- 753 whose mission is the provision of housing for persons with
- 754 specials needs, low-income households, or very-low-income
- 755 households or increasing entrepreneurial and job-development
- 756 opportunities for low-income persons;
- 757 (III) A neighborhood housing services corporation;
- 758 (IV) A local housing authority created under chapter 421;
- 759 (V) A community redevelopment agency created under s.
- 760 163.356;
- 761 (VI) A historic preservation district agency or
- 762 organization;
- 763 (VII) A local workforce development board;
- 764 (VIII) A direct-support organization as provided in s.
- 765 1009.983;
- 766 (IX) An enterprise zone development agency created under
- 767 s. 290.0056;
- 768 (X) A community-based organization incorporated under
- 769 chapter 617 which is recognized as educational, charitable, or
- 770 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
- 771 and whose bylaws and articles of incorporation include
- 772 affordable housing, economic development, or community
- 773 development as the primary mission of the corporation;
- 774 (XI) Units of local government;
- 775 (XII) Units of state government; or

776 (XIII) Any other agency that the Department of Economic
777 Opportunity designates by rule.

778

779 A contributing person may not have a financial interest in the
780 eligible sponsor.

781 d. The project must be located in an area which was in an
782 enterprise zone designated pursuant to chapter 290 as of May 1,
783 2015, or a Front Porch Florida Community, unless the project
784 increases access to high-speed broadband capability in a rural
785 community that had an enterprise zone designated pursuant to
786 chapter 290 as of May 1, 2015, but is physically located outside
787 the designated rural zone boundaries. Any project designed to
788 construct or rehabilitate housing for low-income households or
789 very-low-income households or housing opportunities for persons
790 with special needs is exempt from the area requirement of this
791 sub-subparagraph.

792 e.(I) If, during the first 10 business days of the state
793 fiscal year, eligible tax credit applications for projects that
794 provide housing opportunities for persons with special needs or
795 homeownership opportunities for low-income households or very-
796 low-income households are received for less than the annual tax
797 credits available for those projects, the Department of Economic
798 Opportunity shall grant tax credits for those applications and
799 grant remaining tax credits on a first-come, first-served basis
800 for subsequent eligible applications received before the end of

801 the state fiscal year. If, during the first 10 business days of
802 the state fiscal year, eligible tax credit applications for
803 projects that provide housing opportunities for persons with
804 special needs or homeownership opportunities for low-income
805 households or very-low-income households are received for more
806 than the annual tax credits available for those projects, the
807 Department of Economic Opportunity shall grant the tax credits
808 for those applications as follows:

809 (A) If tax credit applications submitted for approved
810 projects of an eligible sponsor do not exceed \$200,000 in total,
811 the credits shall be granted in full if the tax credit
812 applications are approved.

813 (B) If tax credit applications submitted for approved
814 projects of an eligible sponsor exceed \$200,000 in total, the
815 amount of tax credits granted pursuant to sub-sub-sub-
816 subparagraph (A) shall be subtracted from the amount of
817 available tax credits, and the remaining credits shall be
818 granted to each approved tax credit application on a pro rata
819 basis.

820 (II) If, during the first 10 business days of the state
821 fiscal year, eligible tax credit applications for projects other
822 than those that provide housing opportunities for persons with
823 special needs or homeownership opportunities for low-income
824 households or very-low-income households are received for less
825 than the annual tax credits available for those projects, the

826 Department of Economic Opportunity shall grant tax credits for
827 those applications and shall grant remaining tax credits on a
828 first-come, first-served basis for subsequent eligible
829 applications received before the end of the state fiscal year.
830 If, during the first 10 business days of the state fiscal year,
831 eligible tax credit applications for projects other than those
832 that provide housing opportunities for persons with special
833 needs or homeownership opportunities for low-income households
834 or very-low-income households are received for more than the
835 annual tax credits available for those projects, the Department
836 of Economic Opportunity shall grant the tax credits for those
837 applications on a pro rata basis.

838 3. Application requirements.—

839 a. An eligible sponsor seeking to participate in this
840 program must submit a proposal to the Department of Economic
841 Opportunity which sets forth the name of the sponsor, a
842 description of the project, and the area in which the project is
843 located, together with such supporting information as is
844 prescribed by rule. The proposal must also contain a resolution
845 from the local governmental unit in which the project is located
846 certifying that the project is consistent with local plans and
847 regulations.

848 b. A person seeking to participate in this program must
849 submit an application for tax credit to the Department of
850 Economic Opportunity which sets forth the name of the sponsor, a

851 description of the project, and the type, value, and purpose of
852 the contribution. The sponsor shall verify, in writing, the
853 terms of the application and indicate its receipt of the
854 contribution, and such verification must accompany the
855 application for tax credit. The person must submit a separate
856 tax credit application to the Department of Economic Opportunity
857 for each individual contribution that it makes to each
858 individual project.

859 c. A person who has received notification from the
860 Department of Economic Opportunity that a tax credit has been
861 approved must apply to the department to receive the refund.
862 Application must be made on the form prescribed for claiming
863 refunds of sales and use taxes and be accompanied by a copy of
864 the notification. A person may submit only one application for
865 refund to the department within a 12-month period.

866 4. Administration.—

867 a. The Department of Economic Opportunity may adopt rules
868 necessary to administer this paragraph, including rules for the
869 approval or disapproval of proposals by a person.

870 b. The decision of the Department of Economic Opportunity
871 must be in writing, and, if approved, the notification shall
872 state the maximum credit allowable to the person. Upon approval,
873 the Department of Economic Opportunity shall transmit a copy of
874 the decision to the department.

875 c. The Department of Economic Opportunity shall

876 | periodically monitor all projects in a manner consistent with
877 | available resources to ensure that resources are used in
878 | accordance with this paragraph; however, each project must be
879 | reviewed at least once every 2 years.

880 | d. The Department of Economic Opportunity shall, in
881 | consultation with the statewide and regional housing and
882 | financial intermediaries, market the availability of the
883 | community contribution tax credit program to community-based
884 | organizations.

885 | 5. Expiration.—This paragraph expires June 30, 2019 ~~2018~~;
886 | however, any accrued credit carryover that is unused on that
887 | date may be used until the expiration of the 3-year carryover
888 | period for such credit.

889 | (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
890 | entity by this chapter do not inure to any transaction that is
891 | otherwise taxable under this chapter when payment is made by a
892 | representative or employee of the entity by any means,
893 | including, but not limited to, cash, check, or credit card, even
894 | when that representative or employee is subsequently reimbursed
895 | by the entity. In addition, exemptions provided to any entity by
896 | this subsection do not inure to any transaction that is
897 | otherwise taxable under this chapter unless the entity has
898 | obtained a sales tax exemption certificate from the department
899 | or the entity obtains or provides other documentation as
900 | required by the department. Eligible purchases or leases made

HB 7109

2017

901 with such a certificate must be in strict compliance with this
902 subsection and departmental rules, and any person who makes an
903 exempt purchase with a certificate that is not in strict
904 compliance with this subsection and the rules is liable for and
905 shall pay the tax. The department may adopt rules to administer
906 this subsection.

907 (ooo) Products used to absorb menstrual flow.—Effective
908 January 1, 2018, products used to absorb menstrual flow are
909 exempt from the tax imposed by this chapter. As used in this
910 paragraph, the term "products used to absorb menstrual flow"
911 means products used to absorb or contain menstrual flow,
912 including, but not limited to, tampons, sanitary napkins,
913 pant liners, and menstrual cups.

914 (ppp) Diapers and incontinence products.—Effective January
915 1, 2018, diapers, incontinence undergarments, incontinence pads,
916 and incontinence liners for use by humans are exempt from the
917 tax imposed by this chapter.

918 (19) SALES TAX HOLIDAY FOR VETERANS OF THE UNITED STATES
919 ARMED FORCES.—

920 (a) The tax levied under chapter 212, Florida Statutes,
921 may not be collected from a veteran, as defined in paragraph
922 (b), during the period from 12:01 a.m. on November 11 through
923 11:59 p.m. on November 11, annually, on the retail sale, as
924 defined in s. 212.02(14), of clothing with a sales price of \$60
925 or less per item. As used in this paragraph, the term "clothing"

HB 7109

2017

926 means:

927 1. Any article of wearing apparel intended to be worn on
928 or about the human body, excluding watches, watchbands, jewelry,
929 umbrellas, and handkerchiefs.

930 2. All footwear, excluding skis, swim fins, roller blades,
931 and skates.

932 (b) Notwithstanding any action by the United States
933 Department of Veterans Affairs relating to dishonorable
934 discharges, the term "veteran" means a person who served in the
935 active military, naval, or air service who was honorably
936 discharged or released or who later received an upgraded
937 honorable discharge or release. To be eligible for the sales tax
938 holiday, a veteran must show proof of military status at the
939 time he or she purchases the eligible items. The veteran may
940 show proof of military status by presenting his or her:

941 1. DD Form 2, Uniformed Services Identification Card,
942 issued by the United States Department of Defense;

943 2. DD Form 2765, Uniformed Services Identification and
944 Privilege Card, issued by the United States Department of
945 Defense;

946 3. DD Form 214, displaying the term "Honorable," issued by
947 the United States Department of Defense;

948 4. Veteran identification card, issued to a veteran with a
949 100-percent disability by the Department of Veterans' Affairs
950 under s. 295.17;

951 5. Veteran health identification card, issued by the
952 United States Department of Veterans Affairs;

953 6. Valid driver license or identification card, displaying
954 the letter "V" or the term "Veteran," issued by the Department
955 of Highway Safety and Motor Vehicles; or

956 7. Any other proof of veteran status issued by the
957 Department of Highway Safety and Motor Vehicles.

958 (c) A retailer making tax-exempt sales under this
959 subsection shall report to the Department of Revenue the amount
960 of its gross sales on the retailer's sales and use tax return.

961 (d) The tax exemptions provided in this subsection do not
962 apply to sales within a theme park or entertainment complex as
963 defined in s. 509.013(9), within a public lodging establishment
964 as defined in s. 509.013(4), or within an airport as defined in
965 s. 330.27(2).

966 (e) The tax exemptions provided in this subsection apply
967 at the option of a retailer if less than 5 percent of the
968 retailer's gross sales of tangible personal property in the
969 prior calendar year are comprised of clothing as defined in
970 paragraph (a) with a sales price of \$60 or less per item. If a
971 qualifying retailer chooses not to participate in the sales tax
972 holiday, the retailer must notify the Department of Revenue in
973 writing, by November 1, annually, of its election to collect
974 sales tax during the holiday and must post a copy of that notice
975 in a conspicuous location at its place of business.

HB 7109

2017

976 (f) The Department of Revenue may adopt rules to
977 administer this subsection.

978 (20) DODD-FRANK EXEMPTION.—Tangible personal property or
979 services otherwise taxable under this chapter and sold by a
980 vendor to a related person, as described in 26 U.S.C. s. 267(b),
981 are exempt from the tax imposed by this chapter, except for the
982 taxes imposed by s. 212.031, if the purchaser can show that the
983 following conditions have been met:

984 (a)1. The vendor and the purchaser are referenced as a
985 "covered company," as defined in 12 C.F.R. s. 243.2(f), or a
986 "material entity," as defined in 12 C.F.R. s. 243.2(l), in a
987 resolution plan that has been submitted to an agency of the
988 United States to satisfy 12 U.S.C. s. 5365(d)(1) or any
989 successor law; or

990 2. The vendor and the purchaser are separate legal
991 entities pursuant to a divestiture directed pursuant to 12
992 U.S.C. s. 5365(d)(5) or any successor law; and

993 (b) The sale would not have occurred between such related
994 entities were it not for such resolution plan or divestiture;

995 (c) The services sold by the vendor to the purchaser are
996 performed by an employee of the vendor or by an independent
997 contractor hired by the vendor, if the vendor paid the tax
998 imposed under this chapter; and

999 (d) In acquiring such property or services, the vendor did
1000 not claim an exemption from the tax imposed under this chapter

HB 7109

2017

1001 | or by another state.

1002 | Section 21. Effective January 1, 2018, paragraphs (a) and
1003 | (c) of subsection (3) of section 212.18, Florida Statutes, are
1004 | amended to read:

1005 | 212.18 Administration of law; registration of dealers;
1006 | rules.—

1007 | (3) (a) A person desiring to engage in or conduct business
1008 | in this state as a dealer, or to lease, rent, or let or grant
1009 | licenses in living quarters or sleeping or housekeeping
1010 | accommodations in hotels, apartment houses, roominghouses, or
1011 | tourist or trailer camps that are subject to tax under s.
1012 | 212.03, or to lease, rent, or let or grant licenses in real
1013 | property, and a person who sells or receives anything of value
1014 | by way of admissions, must file with the department an
1015 | application for a certificate of registration for each place of
1016 | business. The application must include the names of the persons
1017 | who have interests in such business and their residences, the
1018 | address of the business, and other data reasonably required by
1019 | the department. However, owners and operators of vending
1020 | machines or newspaper rack machines are required to obtain only
1021 | one certificate of registration for each county in which such
1022 | machines are located. The department, by rule, may authorize a
1023 | dealer that uses independent sellers to sell its merchandise to
1024 | remit tax on the retail sales price charged to the ultimate
1025 | consumer in lieu of having the independent seller register as a

1026 dealer and remit the tax. The department may appoint the county
1027 tax collector as the department's agent to accept applications
1028 for registrations. The application must be submitted to the
1029 department before the person, firm, copartnership, or
1030 corporation may engage in such business, ~~and it must be~~
1031 ~~accompanied by a registration fee of \$5. However, a registration~~
1032 ~~fee is not required to accompany an application to engage in or~~
1033 ~~conduct business to make mail order sales. The department may~~
1034 ~~waive the registration fee for applications submitted through~~
1035 ~~the department's Internet registration process.~~

1036 (c)1. A person who engages in acts requiring a certificate
1037 of registration under this subsection and who fails or refuses
1038 to register commits a misdemeanor of the first degree,
1039 punishable as provided in s. 775.082 or s. 775.083. Such acts
1040 are subject to injunctive proceedings as provided by law. A
1041 person who engages in acts requiring a certificate of
1042 registration and who fails or refuses to register is also
1043 subject to a \$100 ~~initial~~ registration fee ~~in lieu of the \$5~~
1044 ~~registration fee required by paragraph (a).~~ However, the
1045 department may waive ~~the increase in~~ the registration fee if it
1046 finds that the failure to register was due to reasonable cause
1047 and not to willful negligence, willful neglect, or fraud.

1048 2.a. A person who willfully fails to register after the
1049 department provides notice of the duty to register as a dealer
1050 commits a felony of the third degree, punishable as provided in

1051 s. 775.082, s. 775.083, or s. 775.084.

1052 b. The department shall provide written notice of the duty
 1053 to register to the person by personal service or by sending
 1054 notice by registered mail to the person's last known address.
 1055 The department may provide written notice by both methods
 1056 described in this sub-subparagraph.

1057 Section 22. Paragraphs (d) and (t) of subsection (1) of
 1058 section 220.03, Florida Statutes, are amended to read:

1059 220.03 Definitions.—

1060 (1) SPECIFIC TERMS.—When used in this code, and when not
 1061 otherwise distinctly expressed or manifestly incompatible with
 1062 the intent thereof, the following terms shall have the following
 1063 meanings:

1064 (d) "Community Contribution" means the grant by a business
 1065 firm of any of the following items:

1066 1. Cash or other liquid assets.

1067 2. Real property, which for purposes of this subparagraph
 1068 includes 100 percent ownership of a real property holding
 1069 company. The term "real property holding company" means a
 1070 Florida entity, such as a Florida limited liability company,
 1071 that:

1072 a. Is wholly owned by the business firm.

1073 b. Is the sole owner of real property, as defined in s.
 1074 192.001(12), located in the state.

1075 c. Is disregarded as an entity for federal income tax

HB 7109

2017

1076 purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii).

1077 d. At the time of contribution to an eligible sponsor, has
1078 no material assets other than the real property and any other
1079 property that qualifies as a community contribution.

1080 3. Goods or inventory.

1081 4. Other physical resources as identified by the
1082 department.

1083

1084 This paragraph expires June 30, 2019 ~~2018~~.

1085 (t) "Project" means any activity undertaken by an eligible
1086 sponsor, as defined in s. 220.183(2)(c), which is designed to
1087 construct, improve, or substantially rehabilitate housing that
1088 is affordable to low-income or very-low-income households as
1089 defined in s. 420.9071(19) and (28); designed to provide housing
1090 opportunities for persons with special needs as defined in s.
1091 420.0004; designed to provide commercial, industrial, or public
1092 resources and facilities; or designed to improve entrepreneurial
1093 and job-development opportunities for low-income persons. A
1094 project may be the investment necessary to increase access to
1095 high-speed broadband capability in a rural community that had an
1096 enterprise zone designated pursuant to chapter 290 as of May 1,
1097 2015, including projects that result in improvements to
1098 communications assets that are owned by a business. A project
1099 may include the provision of museum educational programs and
1100 materials that are directly related to any project approved

HB 7109

2017

1101 between January 1, 1996, and December 31, 1999, and located in
1102 an area that was in an enterprise zone designated pursuant to s.
1103 290.0065 as of May 1, 2015. This paragraph does not preclude
1104 projects that propose to construct or rehabilitate low-income or
1105 very-low-income housing on scattered sites or housing
1106 opportunities for persons with special needs as defined in s.
1107 420.0004. With respect to housing, contributions may be used to
1108 pay the following eligible project-related activities:

- 1109 1. Project development, impact, and management fees for
1110 special needs, low-income, or very-low-income housing projects;
- 1111 2. Down payment and closing costs for eligible persons, as
1112 defined in s. 420.9071(19) and (28);
- 1113 3. Administrative costs, including housing counseling and
1114 marketing fees, not to exceed 10 percent of the community
1115 contribution, directly related to special needs, low-income, or
1116 very-low-income projects; and
- 1117 4. Removal of liens recorded against residential property
1118 by municipal, county, or special-district local governments when
1119 satisfaction of the lien is a necessary precedent to the
1120 transfer of the property to an eligible person, as defined in s.
1121 420.9071(19) and (28), for the purpose of promoting home
1122 ownership. Contributions for lien removal must be received from
1123 a nonrelated third party.

1124
1125 This paragraph expires June 30, 2019 ~~2018~~.

1126 Section 23. Paragraph (c) of subsection (1) and subsection
 1127 (5) of section 220.183, Florida Statutes, are amended to read:

1128 220.183 Community contribution tax credit.—

1129 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1130 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1131 SPENDING.—

1132 (c) The total amount of tax credit which may be granted
 1133 for all programs approved under this section, s. 212.08(5)(p),
 1134 and s. 624.5105 is ~~\$18.4 million in the 2015-2016 fiscal year,~~
 1135 ~~\$21.4 million in the 2016-2017 fiscal year,~~ and \$21.4 million
 1136 each fiscal year in the 2017-2018 fiscal year for projects that
 1137 provide housing opportunities for persons with special needs as
 1138 defined in s. 420.0004 and homeownership opportunities for low-
 1139 income households or very-low-income households as defined in s.
 1140 420.9071 and \$3.5 million each fiscal year annually for all
 1141 other projects.

1142 (5) EXPIRATION.—The provisions of this section, except
 1143 paragraph (1)(e), expire June 30, 2019 ~~2018~~.

1144 Section 24. Paragraph (f) of subsection (2) of section
 1145 220.1845, Florida Statutes, is amended to read:

1146 220.1845 Contaminated site rehabilitation tax credit.—

1147 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1148 (f) The total amount of the tax credits which may be
 1149 granted under this section is \$20 ~~\$21.6~~ million in the 2017-2018
 1150 ~~2015-2016~~ fiscal year and \$10 ~~\$5~~ million annually thereafter.

1151 Section 25. Paragraph (e) of subsection (2) of section
 1152 220.196, Florida Statutes, is amended to read:

1153 220.196 Research and development tax credit.—

1154 (2) TAX CREDIT.—

1155 (e) The combined total amount of tax credits which may be
 1156 granted to all business enterprises under this section during
 1157 any calendar year is \$9 million, except that the total amount
 1158 that may be awarded in the 2018 ~~2016~~ calendar year is \$20 ~~\$23~~
 1159 million. Applications may be filed with the department on or
 1160 after March 20 and before March 27 for qualified research
 1161 expenses incurred within the preceding calendar year. If the
 1162 total credits for all applicants exceed the maximum amount
 1163 allowed under this paragraph, the credits shall be allocated on
 1164 a prorated basis.

1165 Section 26. Paragraph (d) of subsection (2) of section
 1166 220.222, Florida Statutes, is amended to read:

1167 220.222 Returns; time and place for filing.—

1168 (2)

1169 (d) For taxable years beginning before January 1, 2026,
 1170 the 6-month time period in paragraphs (a) and (b) shall be 7
 1171 months for taxpayers with a taxable year ending June 30 ~~and~~
 1172 ~~shall be 5 months for taxpayers with a taxable year ending~~
 1173 ~~December 31.~~

1174 Section 27. Subsection (7) of section 220.33, Florida
 1175 Statutes, is renumbered as subsection (8), and a new subsection

HB 7109

2017

1176 (7) is added to that section to read:

1177 220.33 Payments of estimated tax.—A taxpayer required to
1178 file a declaration of estimated tax pursuant to s. 220.24 shall
1179 pay such estimated tax as follows:

1180 (7) Notwithstanding any administrative rule or
1181 determination of the department that authorizes estimated
1182 payments otherwise due on a Saturday, Sunday, or legal holiday
1183 to be paid on the next succeeding day that is not a Saturday,
1184 Sunday, or legal holiday, any estimated tax payment required
1185 under this section that would otherwise be due on the last
1186 Saturday or Sunday of June shall be paid on or before the last
1187 Friday of June.

1188 Section 28. Subsection (13) of section 320.08, Florida
1189 Statutes, is amended to read:

1190 320.08 License taxes.—Except as otherwise provided herein,
1191 there are hereby levied and imposed annual license taxes for the
1192 operation of motor vehicles, mopeds, motorized bicycles as
1193 defined in s. 316.003(2), tri-vehicles as defined in s. 316.003,
1194 and mobile homes as defined in s. 320.01, which shall be paid to
1195 and collected by the department or its agent upon the
1196 registration or renewal of registration of the following:

1197 (13) EXEMPT OR OFFICIAL LICENSE PLATES.—Any exempt or
1198 official license plate: \$4 flat, of which \$1 shall be deposited
1199 into the General Revenue Fund, except that the registration or
1200 renewal of a registration of a marine boat trailer exempt under

1201 s. 320.102 is not subject to any license tax.

1202 Section 29. Paragraphs (i) and (j) of subsection (1) of
 1203 section 320.10, Florida Statutes, are amended, and paragraph (k)
 1204 is added to that subsection, to read:

1205 320.10 Exemptions.—

1206 (1) The provisions of s. 320.08 do not apply to:

1207 (i) Any vehicle used by any of the various search and
 1208 rescue units of the several counties for exclusive use as a
 1209 search and rescue vehicle; ~~or~~

1210 (j) Any motor vehicle used by a community transportation
 1211 coordinator or a transportation operator as defined in part I of
 1212 chapter 427, and which is used exclusively to transport
 1213 transportation disadvantaged persons; or

1214 (k) Any marine boat trailer exempt under s. 320.102.

1215 Section 30. Section 320.102, Florida Statutes, is created
 1216 to read:

1217 320.102 Marine boat trailers owned by nonprofit
 1218 organizations; exemptions.--The registration or renewal of a
 1219 registration of any marine boat trailer owned and operated by a
 1220 nonprofit organization that is exempt from federal income tax
 1221 under s. 501(c) (3) of the Internal Revenue Code and which is
 1222 used exclusively in carrying out its customary nonprofit
 1223 activities is exempt from paying the fees, taxes, surcharges,
 1224 and charges in ss. 320.03(5), (6), and (9), 320.031(2),
 1225 320.04(1), 320.06(1) (b) and (3) (b), 320.0801, 320.0802,

1226 | 320.0804, and 320.08046.

1227 | Section 31. Effective upon this act becoming a law,
 1228 | subsection (5) of section 336.021, Florida Statutes, is amended
 1229 | to read:

1230 | 336.021 County transportation system; levy of ninth-cent
 1231 | fuel tax on motor fuel and diesel fuel.—

1232 | (5) All impositions of the tax shall be levied before
 1233 | October 1 of each year to be effective January 1 of the
 1234 | following year. However, levies of the tax which were in effect
 1235 | on July 1, 2002, and which expire on August 31 of any year may
 1236 | be reimposed at the current authorized rate provided the tax is
 1237 | levied before July 1 and is ~~to be~~ effective September 1 of the
 1238 | year of expiration. All impositions shall be required to end on
 1239 | December 31 of a year. A decision to rescind the tax shall not
 1240 | take effect on any date other than December 31 and shall require
 1241 | a minimum of 60 days' notice to the department of such decision.

1242 | Section 32. Effective upon this act becoming a law,
 1243 | paragraphs (a) and (b) of subsection (1) and paragraph (a) of
 1244 | subsection (5) of section 336.025, Florida Statutes, are amended
 1245 | to read:

1246 | 336.025 County transportation system; levy of local option
 1247 | fuel tax on motor fuel and diesel fuel.—

1248 | (1)(a) In addition to other taxes allowed by law, there
 1249 | may be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a
 1250 | 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option

1251 fuel tax upon every gallon of motor fuel and diesel fuel sold in
 1252 a county and taxed under the provisions of part I or part II of
 1253 chapter 206.

1254 1. All impositions and rate changes of the tax shall be
 1255 levied before October 1 to be effective January 1 of the
 1256 following year for a period not to exceed 30 years, and the
 1257 applicable method of distribution shall be established pursuant
 1258 to subsection (3) or subsection (4). However, levies of the tax
 1259 which were in effect on July 1, 2002, and which expire on August
 1260 31 of any year may be reimposed at the current authorized rate
 1261 provided the tax is levied before July 1 and is effective
 1262 September 1 of the year of expiration. Upon expiration, the tax
 1263 may be relieved provided that a redetermination of the method of
 1264 distribution is made as provided in this section.

1265 2. County and municipal governments shall utilize moneys
 1266 received pursuant to this paragraph only for transportation
 1267 expenditures.

1268 3. Any tax levied pursuant to this paragraph may be
 1269 extended on a majority vote of the governing body of the county.
 1270 A redetermination of the method of distribution shall be
 1271 established pursuant to subsection (3) or subsection (4), if,
 1272 after July 1, 1986, the tax is extended or the tax rate changed,
 1273 for the period of extension or for the additional tax.

1274 (b) In addition to other taxes allowed by law, there may
 1275 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-

1276 cent, 4-cent, or 5-cent local option fuel tax upon every gallon
1277 of motor fuel sold in a county and taxed under the provisions of
1278 part I of chapter 206. The tax shall be levied by an ordinance
1279 adopted by a majority plus one vote of the membership of the
1280 governing body of the county or by referendum.

1281 1. All impositions and rate changes of the tax shall be
1282 levied before October 1, to be effective January 1 of the
1283 following year. However, levies of the tax which were in effect
1284 on July 1, 2002, and which expire on August 31 of any year may
1285 be reimposed at the current authorized rate provided that the
1286 tax is levied before July 1 and is effective September 1 of the
1287 year of expiration.

1288 2. The county may, prior to levy of the tax, establish by
1289 interlocal agreement with one or more municipalities located
1290 therein, representing a majority of the population of the
1291 incorporated area within the county, a distribution formula for
1292 dividing the entire proceeds of the tax among county government
1293 and all eligible municipalities within the county. If no
1294 interlocal agreement is adopted before the effective date of the
1295 tax, tax revenues shall be distributed pursuant to the
1296 provisions of subsection (4). If no interlocal agreement exists,
1297 a new interlocal agreement may be established prior to June 1 of
1298 any year pursuant to this subparagraph. However, any interlocal
1299 agreement agreed to under this subparagraph after the initial
1300 levy of the tax or change in the tax rate authorized in this

HB 7109

2017

1301 section shall under no circumstances materially or adversely
1302 affect the rights of holders of outstanding bonds which are
1303 backed by taxes authorized by this paragraph, and the amounts
1304 distributed to the county government and each municipality shall
1305 not be reduced below the amount necessary for the payment of
1306 principal and interest and reserves for principal and interest
1307 as required under the covenants of any bond resolution
1308 outstanding on the date of establishment of the new interlocal
1309 agreement.

1310 3. County and municipal governments shall use moneys
1311 received pursuant to this paragraph for transportation
1312 expenditures needed to meet the requirements of the capital
1313 improvements element of an adopted comprehensive plan or for
1314 expenditures needed to meet immediate local transportation
1315 problems and for other transportation-related expenditures that
1316 are critical for building comprehensive roadway networks by
1317 local governments. For purposes of this paragraph, expenditures
1318 for the construction of new roads, the reconstruction or
1319 resurfacing of existing paved roads, or the paving of existing
1320 graded roads shall be deemed to increase capacity and such
1321 projects shall be included in the capital improvements element
1322 of an adopted comprehensive plan. Expenditures for purposes of
1323 this paragraph shall not include routine maintenance of roads.

1324 (5) (a) By October 1 of each year, the county shall notify
1325 the Department of Revenue of the rate of the taxes levied

1326 pursuant to paragraphs (1) (a) and (b), and of its decision to
 1327 rescind or change the rate of a tax, if applicable, and shall
 1328 provide the department with a certified copy of the interlocal
 1329 agreement established under subparagraph (1) (b)2. or
 1330 subparagraph (3) (a)1. with distribution proportions established
 1331 by such agreement or pursuant to subsection (4), if applicable.
 1332 A decision to rescind a tax may not take effect on any date
 1333 other than December 31, regardless of when the tax was
 1334 originally imposed, and requires a minimum of 60 days' notice to
 1335 the Department of Revenue of such decision.

1336 Section 33. Subsection (4) of section 376.30781, Florida
 1337 Statutes, is amended to read:

1338 376.30781 Tax credits for rehabilitation of drycleaning-
 1339 solvent-contaminated sites and brownfield sites in designated
 1340 brownfield areas; application process; rulemaking authority;
 1341 revocation authority.-

1342 (4) The Department of Environmental Protection is
 1343 responsible for allocating the tax credits provided for in s.
 1344 220.1845, which may not exceed a total of \$20 ~~\$21.6~~ million in
 1345 tax credits in the 2017-2018 ~~2015-2016~~ fiscal year and \$10 ~~\$5~~
 1346 million in tax credits annually thereafter.

1347 Section 34. Effective January 1, 2018, subsection (2) of
 1348 section 376.70, Florida Statutes, is amended to read:

1349 376.70 Tax on gross receipts of drycleaning facilities.-

1350 (2) Each drycleaning facility or dry drop-off facility

1351 imposing a charge for the drycleaning or laundering of clothing
 1352 or other fabrics is required to register with the Department of
 1353 Revenue and become licensed for the purposes of this section.
 1354 The owner or operator of the facility shall register the
 1355 facility with the Department of Revenue. Drycleaning facilities
 1356 or dry drop-off facilities operating at more than one location
 1357 are only required to have a single registration. ~~The fee for~~
 1358 ~~registration is \$30. The owner or operator of the facility shall~~
 1359 ~~pay the registration fee to the Department of Revenue. The~~
 1360 ~~department may waive the registration fee for applications~~
 1361 ~~submitted through the department's Internet registration~~
 1362 ~~process.~~

1363 Section 35. Effective upon this act becoming a law,
 1364 subsection (2) of section 376.75, Florida Statutes, is amended
 1365 to read:

1366 376.75 Tax on production or importation of
 1367 perchloroethylene.—

1368 (2) Any person producing in, importing into, or causing to
 1369 be imported into, or selling in, this state perchloroethylene
 1370 must register with the Department of Revenue and become licensed
 1371 for the purposes of remitting the tax pursuant to, or providing
 1372 information required by, this section. Such person must register
 1373 as a seller of perchloroethylene, a user of perchloroethylene in
 1374 drycleaning facilities, or a user of perchloroethylene for
 1375 purposes other than drycleaning. Persons operating at more than

HB 7109

2017

1376 one location are only required to have a single registration.
1377 ~~The fee for registration is \$30.~~ Failure to timely register is a
1378 misdemeanor of the first degree, punishable as provided in s.
1379 775.082 or s. 775.083.

1380 Section 36. Effective upon this act becoming a law,
1381 subsection (1) of section 443.131, Florida Statutes, is amended
1382 to read:

1383 443.131 Contributions.—

1384 (1) PAYMENT OF CONTRIBUTIONS.—Contributions accrue and are
1385 payable by each employer for each calendar quarter he or she is
1386 subject to this chapter for wages paid during each calendar
1387 quarter for employment. Contributions are due and payable by
1388 each employer to the tax collection service provider, in
1389 accordance with the rules adopted by the Department of Economic
1390 Opportunity or the state agency providing tax collection
1391 services. This subsection does not prohibit the tax collection
1392 service provider from allowing, at the request of the employer,
1393 employers of employees performing domestic services, as defined
1394 in s. 443.1216(6), to pay contributions or report wages at
1395 intervals other than quarterly when the nonquarterly payment or
1396 reporting assists the service provider and when nonquarterly
1397 payment and reporting is authorized under federal law. Employers
1398 of employees performing domestic services may report wages and
1399 pay contributions annually, with a due date of no later than
1400 January 31 unless the 31st is a Saturday, Sunday, or holiday in

HB 7109

2017

1401 which event the due date will be the next day that is not a
1402 Saturday, Sunday, or holiday ~~January 1 and a delinquency date of~~
1403 ~~February 1.~~ For purposes of this subsection, the term "holiday"
1404 has the same meaning as set forth in s. 110.117(1) and (2) and
1405 includes any day on which the United States Postal Service
1406 offices are closed. To qualify for this election, the employer
1407 must employ only employees performing domestic services, be
1408 eligible for a variation from the standard rate computed under
1409 subsection (3), apply to this program no later than December 1
1410 of the preceding calendar year, and agree to provide the
1411 department or its tax collection service provider with any
1412 special reports that are requested, including copies of all
1413 federal employment tax forms. An employer who fails to timely
1414 furnish any wage information required by the department or its
1415 tax collection service provider loses the privilege to
1416 participate in this program, effective the calendar quarter
1417 immediately after the calendar quarter the failure occurred. The
1418 employer may reapply for annual reporting when a complete
1419 calendar year elapses after the employer's disqualification if
1420 the employer timely furnished any requested wage information
1421 during the period in which annual reporting was denied. An
1422 employer may not deduct contributions, interests, penalties,
1423 fines, or fees required under this chapter from any part of the
1424 wages of his or her employees. A fractional part of a cent less
1425 than one-half cent shall be disregarded from the payment of

1426 | contributions, but a fractional part of at least one-half cent
 1427 | shall be increased to 1 cent.

1428 | Section 37. Effective upon this act becoming a law,
 1429 | paragraph (d) of subsection (1) of section 443.141, Florida
 1430 | Statutes, is amended to read:

1431 | 443.141 Collection of contributions and reimbursements.—

1432 | (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,
 1433 | ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.—

1434 | (d) Payments for contributions.—For an annual
 1435 | administrative fee not to exceed \$5, a contributing employer may
 1436 | pay its quarterly contributions due for wages paid in the first
 1437 | three quarters of each year in equal installments if those
 1438 | contributions are paid as follows:

1439 | 1. For contributions due for wages paid in the first
 1440 | quarter of each year, one-fourth of the contributions due must
 1441 | be paid on or before April 30, one-fourth must be paid on or
 1442 | before July 31, one-fourth must be paid on or before October 31,
 1443 | and one-fourth must be paid on or before December 31.

1444 | 2. In addition to the payments specified in subparagraph
 1445 | 1., for contributions due for wages paid in the second quarter
 1446 | of each year, one-third of the contributions due must be paid on
 1447 | or before July 31, one-third must be paid on or before October
 1448 | 31, and one-third must be paid on or before December 31.

1449 | 3. In addition to the payments specified in subparagraphs
 1450 | 1. and 2., for contributions due for wages paid in the third

1451 quarter of each year, one-half of the contributions due must be
1452 paid on or before October 31, and one-half must be paid on or
1453 before December 31.

1454 4. If any of the due dates listed in this paragraph fall
1455 on a Saturday, Sunday, or holiday, the due date will be the next
1456 day that is not a Saturday, Sunday, or holiday. For purposes of
1457 this paragraph, the term "holiday" has the same meaning as set
1458 forth in s. 110.117(1) and (2) and includes any day on which the
1459 United States Postal Service offices are closed.

1460 ~~5.4.~~ The annual administrative fee assessed for electing
1461 to pay under the installment method shall be collected at the
1462 time the employer makes the first installment payment each year.
1463 The fee shall be segregated from the payment and deposited into
1464 the Operating Trust Fund of the Department of Revenue.

1465 ~~6.5.~~ Interest does not accrue on any contribution that
1466 becomes due for wages paid in the first three quarters of each
1467 year if the employer pays the contribution in accordance with
1468 subparagraphs 1.-5. ~~1.-4.~~ Interest and fees continue to accrue
1469 on prior delinquent contributions and commence accruing on all
1470 contributions due for wages paid in the first three quarters of
1471 each year which are not paid in accordance with subparagraphs
1472 1.-4. ~~1.-3.~~ Penalties may be assessed in accordance with this
1473 chapter. The contributions due for wages paid in the fourth
1474 quarter are not affected by this paragraph and are due and
1475 payable in accordance with this chapter.

1476 Section 38. Effective upon this act becoming a law,
1477 section 443.163, Florida Statutes, is amended to read:

1478 443.163 Electronic reporting and remitting of
1479 contributions and reimbursements.—

1480 (1) An employer may file any report and remit any
1481 contributions or reimbursements required under this chapter by
1482 electronic means. The Department of Economic Opportunity or the
1483 state agency providing reemployment assistance tax collection
1484 services shall adopt rules prescribing the format and
1485 instructions necessary for electronically filing reports and
1486 remitting contributions and reimbursements to ensure a full
1487 collection of contributions and reimbursements due. The
1488 acceptable method of transfer, the method, form, and content of
1489 the electronic means, and the method, if any, by which the
1490 employer will be provided with an acknowledgment shall be
1491 prescribed by the department or its tax collection service
1492 provider. However, any employer who employed 10 or more
1493 employees in any quarter during the preceding state fiscal year
1494 must file the Employers Quarterly Reports ~~(UCT-6)~~ for the
1495 current calendar year and remit the contributions and
1496 reimbursements due by electronic means approved by the tax
1497 collection service provider. A person who prepared and reported
1498 for 100 or more employers in any quarter during the preceding
1499 state fiscal year must file the Employers Quarterly Reports
1500 ~~(UCT-6)~~ for each calendar quarter in the current calendar year,

1501 beginning with reports due for the second calendar quarter of
1502 2003, by electronic means approved by the tax collection service
1503 provider.

1504 (2) (a) An employer who is required by law to file an
1505 Employers Quarterly Report ~~(UCT-6)~~ by approved electronic means,
1506 but who files the report by a means other than approved
1507 electronic means, is liable for a penalty of \$50 for that report
1508 and \$1 for each employee. This penalty is in addition to any
1509 other penalty provided by this chapter. However, the penalty
1510 does not apply if the tax collection service provider waives the
1511 electronic filing requirement in advance. An employer who fails
1512 to remit contributions or reimbursements by approved electronic
1513 means as required by law is liable for a penalty of \$50 for each
1514 remittance submitted by a means other than approved electronic
1515 means. This penalty is in addition to any other penalty provided
1516 by this chapter.

1517 (b) A person who prepared and reported for 100 or more
1518 employers in any quarter during the preceding state fiscal year,
1519 but who fails to file an Employers Quarterly Report ~~(UCT-6)~~ for
1520 each calendar quarter in the current calendar year by approved
1521 electronic means, is liable for a penalty of \$50 for that report
1522 and \$1 for each employee. This penalty is in addition to any
1523 other penalty provided by this chapter. However, the penalty
1524 does not apply if the tax collection service provider waives the
1525 electronic filing requirement in advance.

1526 (3) The tax collection service provider may waive the
1527 requirement to file an Employers Quarterly Report ~~(UCT-6)~~ by
1528 electronic means for employers that are unable to comply despite
1529 good faith efforts or due to circumstances beyond the employer's
1530 reasonable control.

1531 (a) As prescribed by the Department of Economic
1532 Opportunity or its tax collection service provider, grounds for
1533 approving the waiver include, but are not limited to,
1534 circumstances in which the employer does not:

1535 1. Currently file information or data electronically with
1536 any business or government agency; or

1537 2. Have a compatible computer that meets or exceeds the
1538 standards prescribed by the department or its tax collection
1539 service provider.

1540 (b) The tax collection service provider shall accept other
1541 reasons for requesting a waiver from the requirement to submit
1542 the Employers Quarterly Report ~~(UCT-6)~~ by electronic means,
1543 including, but not limited to:

1544 1. That the employer needs additional time to program his
1545 or her computer;

1546 2. That complying with this requirement causes the
1547 employer financial hardship; or

1548 3. That complying with this requirement conflicts with the
1549 employer's business procedures.

1550 (c) The department or the state agency providing

HB 7109

2017

1551 reemployment assistance tax collection services may establish by
1552 rule the length of time a waiver is valid and may determine
1553 whether subsequent waivers will be authorized, based on this
1554 subsection.

1555 (4) As used in this section, the term "electronic means"
1556 includes, but is not limited to, electronic data interchange;
1557 electronic funds transfer; and use of the Internet, telephone,
1558 or other technology specified by the Department of Economic
1559 Opportunity or its tax collection service provider.

1560 (5) The tax collection service provider may waive the
1561 penalty imposed by this section if a written request for waiver
1562 is filed that establishes that imposition of the penalty would
1563 be inequitable. Examples of inequity include, but are not
1564 limited to, situations in which the failure to electronically
1565 file was caused by:

1566 (a) Death or serious illness of the person responsible for
1567 preparing and filing the report;

1568 (b) Destruction of the business records by fire or other
1569 casualty; or

1570 (c) Unscheduled and unavoidable computer down time.

1571 Section 39. Section 563.01, Florida Statutes, is amended
1572 to read:

1573 563.01 Definitions ~~Definition.~~— The term: ~~terms~~

1574 (1) "Beer" means a brewed beverage that meets the federal
1575 definition of beer in 27 C.F.R. s. 25.11 and contains less than

1576 | 6 percent alcohol by volume. ~~and~~
 1577 | (2) "Malt beverage" means any ~~mean all~~ brewed beverage
 1578 | ~~beverages~~ containing malt.

1579 |
 1580 | The terms "beer" and "malt beverage" have the same meaning when
 1581 | either term is used in the Beverage Law. The terms do not
 1582 | include alcoholic beverages that require a certificate of label
 1583 | approval by the Federal Government as wine or as distilled
 1584 | spirits.

1585 | Section 40. Paragraph (c) of subsection (1) and subsection
 1586 | (6) of section 624.5105, Florida Statutes, are amended to read:
 1587 | 624.5105 Community contribution tax credit; authorization;
 1588 | limitations; eligibility and application requirements;
 1589 | administration; definitions; expiration.—

1590 | (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1591 | (c) The total amount of tax credit which may be granted
 1592 | for all programs approved under this section and ss.
 1593 | 212.08(5) (p) and 220.183 is ~~\$18.4 million in the 2015-2016~~
 1594 | ~~fiscal year, \$21.4 million in the 2016-2017 fiscal year, and~~
 1595 | ~~\$21.4 million~~ each fiscal year ~~in the 2017-2018 fiscal year~~ for
 1596 | projects that provide housing opportunities for persons with
 1597 | special needs as defined in s. 420.0004 or homeownership
 1598 | opportunities for low-income or very-low-income households as
 1599 | defined in s. 420.9071 and \$3.5 million each fiscal year
 1600 | annually for all other projects.

1601 (6) EXPIRATION.—The provisions of this section, except
 1602 paragraph (1)(e), expire June 30, 2019 ~~2018~~.

1603 Section 41. Effective upon this act becoming a law,
 1604 subsection (3) of section 733.2121, Florida Statutes, is amended
 1605 to read:

1606 733.2121 Notice to creditors; filing of claims.—

1607 (3)(a) The personal representative shall promptly make a
 1608 diligent search to determine the names and addresses of
 1609 creditors of the decedent who are reasonably ascertainable, even
 1610 if the claims are unmatured, contingent, or unliquidated, and
 1611 shall promptly serve a copy of the notice on those creditors.
 1612 Impracticable and extended searches are not required. Service is
 1613 not required on any creditor who has filed a claim as provided
 1614 in this part, whose claim has been paid in full, or whose claim
 1615 is listed in a personal representative's timely filed proof of
 1616 claim.

1617 (b) The personal representative is not individually liable
 1618 to any person for giving notice under this section, even if it
 1619 is later determined that notice was not required. The service of
 1620 notice to creditors in accordance with this section shall not be
 1621 construed as admitting the validity or enforceability of a
 1622 claim.

1623 (c) If the personal representative in good faith fails to
 1624 give notice required by this section, the personal
 1625 representative is not liable to any person for the failure.

1626 Liability, if any, for the failure is on the estate.

1627 (d) If a decedent at the time of death was 55 years of age
 1628 or older, the personal representative shall promptly serve a
 1629 copy of the notice to creditors and provide a copy of the death
 1630 certificate on the Agency for Health Care Administration within
 1631 3 months after the first publication of the notice to creditors,
 1632 unless the agency has already filed a statement of claim in the
 1633 estate proceedings.

1634 (e) The personal representative shall only serve a notice
 1635 of creditors on the Department of Revenue if the department is
 1636 determined to be a creditor under paragraph (a) ~~If the~~
 1637 ~~Department of Revenue has not previously been served with a copy~~
 1638 ~~of the notice to creditors, then service of the inventory on the~~
 1639 ~~Department of Revenue shall be the equivalent of service of a~~
 1640 ~~copy of the notice to creditors.~~

1641 Section 42. Clothing, school supplies, personal computers,
 1642 and personal computer-related accessories; sales tax holiday.-

1643 (1) The tax levied under chapter 212, Florida Statutes,
 1644 may not be collected during the period from 12:01 a.m. on August
 1645 4, 2017, through 11:59 p.m. on August 13, 2017, on the retail
 1646 sale of:

1647 (a) Clothing, wallets, or bags, including handbags,
 1648 backpacks, fanny packs, and diaper bags, but excluding
 1649 briefcases, suitcases, and other garment bags, having a sales
 1650 price of \$100 or less per item. As used in this paragraph, the

HB 7109

2017

1651 term "clothing" means:

1652 1. Any article of wearing apparel intended to be worn on
1653 or about the human body, excluding watches, watchbands, jewelry,
1654 umbrellas, and handkerchiefs; and

1655 2. All footwear, excluding skis, swim fins, roller blades,
1656 and skates.

1657 (b) School supplies having a sales price of \$15 or less
1658 per item. As used in this paragraph, the term "school supplies"
1659 means pens, pencils, erasers, crayons, notebooks, notebook
1660 filler paper, legal pads, binders, lunch boxes, construction
1661 paper, markers, folders, poster board, composition books, poster
1662 paper, scissors, cellophane tape, glue or paste, rulers,
1663 computer disks, protractors, compasses, and calculators.

1664 (2) The tax levied under chapter 212, Florida Statutes,
1665 may not be collected during the period from 12:01 a.m. on August
1666 4, 2017, through 11:59 p.m. on August 13, 2017, on the first
1667 \$1,000 of the sales price of personal computers or personal
1668 computer-related accessories purchased for noncommercial home or
1669 personal use. For purposes of this subsection, the term:

1670 (a) "Personal computers" includes electronic book readers,
1671 laptops, desktops, handhelds, tablets, and tower computers. The
1672 term does not include cellular telephones, video game consoles,
1673 digital media receivers, or devices that are not primarily
1674 designed to process data.

1675 (b) "Personal computer-related accessories" includes

1676 keyboards, mice, personal digital assistants, monitors, other
1677 peripheral devices, modems, routers, and nonrecreational
1678 software, regardless of whether the accessories are used in
1679 association with a personal computer base unit. The term does
1680 not include furniture or systems, devices, software, or
1681 peripherals that are designed or intended primarily for
1682 recreational use.

1683 (c) "Monitors" does not include devices that include a
1684 television tuner.

1685 (3) The tax exemptions provided in this section do not
1686 apply to sales within a theme park or entertainment complex as
1687 defined in s. 509.013(9), Florida Statutes, within a public
1688 lodging establishment as defined in s. 509.013(4), Florida
1689 Statutes, or within an airport as defined in s. 330.27(2),
1690 Florida Statutes.

1691 (4) The tax exemptions provided in this section apply at
1692 the option of a dealer if less than 5 percent of the dealer's
1693 gross sales of tangible personal property in the prior calendar
1694 year are comprised of items that would be exempt under this
1695 section. If a qualifying dealer chooses not to participate in
1696 the tax holiday, the dealer must notify the Department of
1697 Revenue in writing, by August 1, 2017, of its election to
1698 collect sales tax during the holiday and must post a copy of
1699 that notice in a conspicuous location at its place of business.

1700 (5) The Department of Revenue may, and all conditions are

1701 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
 1702 and 120.54(4), Florida Statutes, to administer this section.

1703 (6) For the 2017-2018 fiscal year, the sum of \$241,200 in
 1704 nonrecurring funds is appropriated from the General Revenue Fund
 1705 to the Department of Revenue for the purpose of implementing
 1706 this section.

1707 Section 43. Disaster preparedness supplies; sales tax
 1708 holiday.-

1709 (1) The tax levied under chapter 212, Florida Statutes,
 1710 may not be collected during the period from 12:01 a.m. on May
 1711 27, 2017, through 11:59 p.m. on June 4, 2017, on the retail sale
 1712 of:

1713 (a) A portable self-powered light source selling for \$20
 1714 or less.

1715 (b) A portable self-powered radio, two-way radio, or
 1716 weatherband radio selling for \$50 or less.

1717 (c) A tarpaulin or other flexible waterproof sheeting
 1718 selling for \$50 or less.

1719 (d) A self-contained first-aid kit selling for \$30 or
 1720 less.

1721 (e) A ground anchor system or tie-down kit selling for \$50
 1722 or less.

1723 (f) A gas or diesel fuel tank selling for \$25 or less.

1724 (g) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-
 1725 volt batteries, excluding automobile and boat batteries, selling

HB 7109

2017

1726 for \$30 or less.

1727 (h) A nonelectric food storage cooler selling for \$30 or
1728 less.

1729 (i) A portable generator used to provide light or
1730 communications or preserve food in the event of a power outage
1731 selling for \$750 or less.

1732 (j) Reusable ice selling for \$10 or less.

1733 (2) The Department of Revenue may, and all conditions are
1734 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1735 and 120.54, Florida Statutes, to administer this section.

1736 (3) The tax exemptions provided in this section do not
1737 apply to sales within a theme park or entertainment complex as
1738 defined in s. 509.013(9), Florida Statutes, within a public
1739 lodging establishment as defined in s. 509.013(4), Florida
1740 Statutes, or within an airport as defined in s. 330.27(2),
1741 Florida Statutes.

1742 (4) For the 2016-17 fiscal year, the sum of \$290,580 in
1743 nonrecurring funds is appropriated from the General Revenue Fund
1744 to the Department of Revenue for the purpose of implementing
1745 this section.

1746 (5) This section is effective upon this act becoming a
1747 law.

1748 Section 44. Educational textbooks and instructional
1749 materials; sales tax exemption.-

1750 (1) The tax levied under chapter 212, Florida Statutes,

1751 may not be collected on the retail sale of textbooks that are
1752 required or recommended for use in a course offered by a public
1753 postsecondary educational institution as described in s.
1754 1000.04, Florida Statutes, or a nonpublic postsecondary
1755 educational institution that is eligible to participate in a
1756 tuition assistance program authorized by s. 1009.89, Florida
1757 Statutes, or s. 1009.891, Florida Statutes. As used in this
1758 section, the term "textbook" means any required or recommended
1759 manual of instruction or any instructional materials for a
1760 course in any field of study. As used in this section, the term
1761 "instructional materials" means any educational materials, in
1762 printed or digital format, that are required or recommended for
1763 use in a course in any field of study. To demonstrate that a
1764 sale is not subject to tax, the student must provide a physical
1765 or an electronic copy of the following to the vendor:

- 1766 (a) His or her student identification number; and
1767 (b) An applicable course syllabus or list of required and
1768 recommended textbooks and instructional materials that meet the
1769 criteria in s. 1004.085(3), Florida Statutes.

1770
1771 The vendor must maintain proper documentation, as prescribed by
1772 department rule, to identify the complete transaction or portion
1773 of the transaction that involves the sale of textbooks that are
1774 not subject to tax.

- 1775 (2) The tax exemptions provided in this section do not

1776 apply to sales within a theme park or entertainment complex as
1777 defined in s. 509.013(9), Florida Statutes, within a public
1778 lodging establishment as defined in s. 509.013(4), Florida
1779 Statutes, or within an airport as defined in s. 330.27(2),
1780 Florida Statutes.

1781 (3) (a) The Department of Revenue may, and all conditions
1782 are deemed met to, adopt emergency rules pursuant to ss.
1783 120.536(1) and 120.54, Florida Statutes, to administer this
1784 section.

1785 (b) Notwithstanding any other provision of law, emergency
1786 rules adopted pursuant to paragraph (a) are effective for 6
1787 months after adoption and may be renewed during the pendency of
1788 procedures to adopt permanent rules addressing the subject of
1789 the emergency rules.

1790 (4) This section is repealed June 30, 2018.

1791 Section 45. (1) The Department of Revenue may, and all
1792 conditions are deemed met to, adopt emergency rules pursuant to
1793 ss. 120.536(1) and 120.54, Florida Statutes, for the purpose of
1794 implementing the amendments made by this act to s. 212.08(19),
1795 Florida Statutes.

1796 (2) Notwithstanding any other provision of law, emergency
1797 rules adopted pursuant to subsection (1) are effective for 6
1798 months after adoption and may be renewed during the pendency of
1799 procedures to adopt permanent rules addressing the subject of
1800 the emergency rules.

1801 (3) This section is repealed January 1, 2019.

1802 Section 46. Section 206.998, Florida Statutes, is amended

1803 to read:

1804 206.998 Applicability of specified sections of parts I and

1805 II.—The provisions of ss. 206.01, 206.02, 206.025, 206.026,

1806 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.07,

1807 206.075, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15,

1808 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204,

1809 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25,

1810 206.27, 206.28, ~~206.405, 206.406~~, 206.41, 206.413, 206.43,

1811 206.44, 206.48, 206.485, 206.49, 206.56, 206.59, 206.606,

1812 206.608, and 206.61 of part I of this chapter and ss. 206.86,

1813 206.872, 206.874, 206.8745, 206.88, 206.90, and 206.93 of part

1814 II of this chapter shall, as far as lawful or practicable, be

1815 applicable to the tax levied and imposed and to the collection

1816 thereof as if fully set out in this part. However, any provision

1817 of any such section does not apply if it conflicts with any

1818 provision of this part.

1819 Section 47. For the 2017-2018 fiscal year, the sums of

1820 \$121,398 in recurring funds and \$11,730 in nonrecurring funds

1821 are appropriated from the Operating Trust Fund to the Department

1822 of Revenue to implement the amendments made by this act to s.

1823 212.08(19), Florida Statutes.

1824 Section 48. The amendments made by this act to s.

1825 212.08(5) (a), Florida Statutes, that exempt certain animal

1826 | health products and aquaculture health products, are intended to
 1827 | be remedial in nature and apply retroactively, but do not
 1828 | provide a basis for an assessment of any tax or create a right
 1829 | to a refund or credit of any tax paid before the effective date
 1830 | of this act.

1831 | Section 49. The amendments made by this act to s. 220.222,
 1832 | Florida Statutes, apply to taxable years beginning on or after
 1833 | January 1, 2016.

1834 | Section 50. For the 2017-2018 fiscal year, the sum of
 1835 | \$149,818 in nonrecurring funds is appropriated from the General
 1836 | Revenue Fund to the Department of Revenue to implement the
 1837 | amendments made by this act to ss. 212.08(7) and 212.031,
 1838 | Florida Statutes.

1839 | Section 51. Except as otherwise expressly provided in this
 1840 | act and except for this section, which shall take effect upon
 1841 | this act becoming a law, this act shall take effect July 1,
 1842 | 2017.