Amendment No. 2

Committee/Subcommittee hearing bill: Appropriations Committee
Representative Yarborough offered the following:

Amendment (with title amendment)

Between lines 160 and 161, insert:

Section 5. Section 220.197, Florida Statutes, is created to read:

220.197 Telehealth tax credit.—
(1) For tax years beginning on or after January 1, 2020, and before January 1, 2025, a credit against the tax imposed by this chapter equal to the credit amount provided in s. 624.509(9)(a) is allowed for taxpayers eligible to receive the tax credit provided in s. 624.509(9)(a), but with insufficient tax liability under s. 624.509 to use such tax credit.
(2) If the credit allowed under this section is not fully used in any single year because of insufficient tax liability on...
the part of the taxpayer, the unused amount may be carried forward for a period not to exceed 5 years.

(3)(a) In addition to its existing audit and investigation authority, the department may perform any additional financial and technical audits and investigations, including examining the accounts, books, and records of the taxpayer, to verify eligibility for the allowable credit and to ensure compliance with this section. The Office of Insurance Regulation shall provide technical assistance when requested by the department on any audits or examinations performed pursuant to this paragraph.

(b) If the department determines, as a result of an audit or examination or from information received from the Office of Insurance Regulation, that a taxpayer received a tax credit under this section to which the taxpayer was not entitled, the department shall pursue recovery of such funds pursuant to the laws and rules governing the assessment of taxes.

(4) A taxpayer may transfer a credit for which the taxpayer qualifies under subsection (1), in whole or in part, to any taxpayer by written agreement. To perfect the transfer, the transferor shall provide the department with a written transfer statement notifying the department of the transferor's intent to transfer the tax credit to the transferee; the date that the transfer is effective; the transferee's name, address, and federal taxpayer identification number; the tax period; and the amount of tax credit to be transferred. The department shall,
upon receipt of the transfer statement, provide the transferee
and the office with a certificate reflecting the tax credit
amount transferred. A copy of the certificate must be attached
to each tax return for which the transferee seeks to apply such
tax credit.

(5) The department and the Office of Insurance Regulation
may adopt rules to provide the administrative guidelines and
procedures required to administer this section and prescribe:

(a) Any forms necessary to claim a tax credit under this
section, the requirements and basis for establishing an
entitlement to a credit, and the examination and audit
procedures required to administer this section.

(b) The implementation and administration of the
provisions to allow a transfer of a tax credit, including
reporting requirements, and procedures, guidelines, and
requirements necessary to transfer such credit.

Section 6. Subsection (9) of section 624.509, Florida
Statutes, is renumbered as subsection (10), present subsection
(9) is amended, and a new subsection (9) is added to that
section, to read:

624.509 Premium tax; rate and computation.—

(9) (a) For tax years beginning on or after January 1,
2020, and before January 1, 2025, any health insurer or health
maintenance organization that covers services provided by
telehealth shall be allowed a credit against the tax imposed by
this section equal to 0.1 percent of total insurance premiums received on accident and health insurance policies or plans delivered or issued in this state in the previous calendar year that provide medical, major medical, or similar comprehensive coverage. The office shall confirm such coverage to the Department of Revenue following its annual rate and form review for each health insurance policy or plan.

(b) If the credit allowed under this subsection is not fully used in any single year because of insufficient tax liability on the part of a health insurer or health maintenance organization and the same health insurer or health maintenance organization does not use the credit available pursuant to s. 220.197, the unused amount may be carried forward for a period not to exceed 5 years.

(c) 1. In addition to its existing audit and investigation authority, the Department of Revenue may perform any additional financial and technical audits and investigations, including examining the accounts, books, and records of the health insurer or health maintenance organization, which are necessary to verify eligibility for the credit allowed under this subsection and to ensure compliance with this subsection. The office shall provide technical assistance when requested by the Department of Revenue on any audits or examinations performed pursuant to this subparagraph.

2. If the Department of Revenue determines, as a result of
an audit or examination or from information received from the
office, that a taxpayer received a tax credit under this
subsection to which the taxpayer was not entitled, the
Department of Revenue shall pursue recovery of such funds
pursuant to the laws and rules governing the assessment of
taxes.

(d) A health insurer or health maintenance organization
may transfer a credit for which it qualifies under paragraph
(a), in whole or in part, to any insurer by written agreement.
To perfect the transfer, the transferor shall provide the
Department of Revenue with a written transfer statement
notifying the department of the transferor's intent to transfer
the tax credit to the transferee; the date that the transfer is
effective; the transferee's name, address, and federal taxpayer
identification number; the tax period; and the amount of tax
credit to be transferred. The Department of Revenue shall, upon
receipt of the transfer statement, provide the transferee and
the office with a certificate reflecting the tax credit amount
transferred. A copy of the certificate must be attached to each
tax return for which the transferee seeks to apply such tax
credit.

(e) The Department of Revenue and the office may adopt
rules to provide the administrative guidelines and procedures
required to administer this section and prescribe:
1. Any forms necessary to claim a tax credit under this
section, the requirements and basis for establishing an entitlement to a credit, and the examination and audit procedures required to administer this section.

2. The implementation and administration of the provisions to allow a transfer of a tax credit, including reporting requirements, and specific procedures, guidelines, and requirements necessary to transfer such credit.

(f) An insurer that claims a credit against tax liability under this subsection is not required to pay any additional retaliatory tax levied under s. 624.5091 as a result of claiming such a credit. Section 624.5091 does not limit such a credit in any manner.

(10) As used in this section, the term:

(a) "Health insurer" means an authorized insurer offering health insurance as defined in s. 624.603.

(b) "Health maintenance organization" has the same meaning as provided in s. 641.19.

(c) "Insurer" includes any entity subject to the tax imposed by this section.

(d) "Telehealth" means the use of synchronous or asynchronous telecommunications technology by a health care provider to provide health care services, including, but not limited to, patient assessment, diagnosis, consultation, treatment, and monitoring; transfer of medical data; patient and professional health-related education; public health services;
and health administration. The term does not include audio-only telephone calls, e-mail messages, or facsimile transmissions.

Section 7. Sections 5 and 6 of this act shall take effect on the same date that HB 23 or similar legislation takes effect, if such legislation is adopted in the same legislative session or an extension thereof and becomes a law.

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

Remove line 19 and insert:
hurricanes; creating s. 220.197, F.S.; providing a tax credit for eligible taxpayers; authorizing an unused tax credit amount to be carried forward for a certain period of time; authorizing the Department of Revenue to perform audits and investigations under certain circumstances; authorizing the department to pursue recovery of tax credits if the taxpayer received such credit for which the taxpayer was not entitled; authorizing the transfer of a tax credit under certain circumstances; authorizing the department and the Office of Insurance Regulation to adopt rules; amending s. 624.509, F.S.; providing that a health insurer or health maintenance organization is allowed a tax credit against a specified tax imposed if it covers services provided by telehealth; authorizing an unused tax
credit amount to be carried forward for a certain period of time; authorizing the Department of Revenue to perform audits and investigations under certain circumstances; authorizing the department to pursue recovery of tax credits if the taxpayer received such credit for which the taxpayer was not entitled; authorizing the transfer of a tax credit under certain circumstances; authorizing the department and the Office of Insurance Regulation to adopt rules; providing that an insurer claiming the tax credit is not required to pay any additional retaliatory tax; providing definitions; amending 624.51055, F.S.; specifying