

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA
APPROPRIATIONS SUBCOMMITTEE ON FINANCE AND
TAX
Senator Stargel, Chair
Senator Garcia, Vice Chair

MEETING DATE: Tuesday, March 21, 2017

TIME: 9:00—10:30 a.m.

PLACE: James E. "Jim" King, Jr. Committee Room, 401 Senate Office Building

MEMBERS: Senator Stargel, Chair; Senator Garcia, Vice Chair; Senators Campbell, Rodriguez, and Steube

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	SB 378 Flores	Taxation; Revising the allocation of proceeds from the communications services tax on direct-to-home satellite services; revising the distribution of proceeds from certain sales and use taxes and communications services taxes to specified trust funds; deleting the credit against the insurance premium tax which is based on the amount paid in salaries to certain employees within this state, etc. AFT 03/15/2017 Not Considered AFT 03/21/2017 Fav/CS AP	Fav/CS Yeas 4 Nays 0
2	CS/SB 68 Commerce and Tourism / Grimsley (Similar H 173)	Tourist Development Tax; Authorizing counties imposing the tourist development tax to use those tax revenues for auditoriums that are publicly owned but operated by specified organizations under certain circumstances, etc. CM 01/23/2017 Fav/CS CA 03/14/2017 Favorable AFT 03/21/2017 Favorable AP	Favorable Yeas 5 Nays 0
3	SB 524 Steube (Identical H 965)	Sales and Use Tax on Investigation and Detective Services; Providing that fingerprint services required for a license to carry a concealed weapon or firearm are not subject to the tax, etc. AFT 03/21/2017 Favorable AP	Favorable Yeas 4 Nays 0
4	SB 654 Latvala (Identical H 1095)	Transportation; Providing for a future reduction in specified fees from annual license taxes which must be deposited into the General Revenue Fund; providing for the subsequent deletion of the requirement that specified fees from annual license taxes be deposited into the General Revenue Fund, etc. TR 03/14/2017 Favorable AFT 03/21/2017 Favorable AP	Favorable Yeas 5 Nays 0

COMMITTEE MEETING EXPANDED AGENDA

Appropriations Subcommittee on Finance and Tax
Tuesday, March 21, 2017, 9:00—10:30 a.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
5	CS/SB 718 Transportation / Powell (Identical CS/H 711)	Vessel Registrations; Revising a reduction of vessel registration fees for recreational vessels equipped with certain position indicating and locating beacons, etc. TR 03/14/2017 Fav/CS AFT 03/21/2017 Favorable AP	Favorable Yeas 5 Nays 0

Other Related Meeting Documents

III. Effect of Proposed Changes:

Sections 1 – 3 (Commercial Rentals)

Present Situation: The Florida Sales and Use Tax is a six percent levy on retail sales of most tangible personal property, admissions, transient lodgings, commercial rentals, and motor vehicles.¹

The state levies a six percent tax on the total rent or license fee charged for renting, leasing, letting, or granting a license for the use of any real property, unless the type of property is specifically exempted.² Exemptions exist for the following types of property:

- Property assessed as agricultural property,³
- Dwelling units,⁴
- Parking, docking, or storage spaces,⁵
- Recreational property or common elements of a condominium that meet certain conditions,⁶
- Streets or right-of-ways with improvements used by a utility or provider of communications services,⁷
- Public street or road used for transportation services,⁸
- Airport property used exclusively for landing, taxiing, passenger movement or fueling,⁹
- Port authority property used exclusively for docking, mooring, passenger movement, or fueling,¹⁰
- Property used as an integral part of the performance of qualified production services,¹¹
- Property used by concessionaires at certain venues,¹²
- Property declared to be nontaxable pursuant to a Technical Assistance Advisement issued before March 15, 1993,¹³ and
- Property used or occupied predominately for space-flight business.¹⁴

In addition to the exemptions specified above, other statutory provisions exempt specific uses of property from sales and use taxes.

- A special provision for air carriers provides for apportionment of the tax on real property rentals used by the carrier for aircraft maintenance.¹⁵

¹ Chapter 212, F.S.

² Section 212.031(1)(c), F.S.

³ Section 212.031 (1)(a)1, F.S.

⁴ Section 212.031 (1)(a)2, F.S.

⁵ Section 212.031 (1)(a)3, F.S. Parking, docking and storage facilities for boats, and tie-down or storage space for aircraft at airports is taxable under s. 212.03(6), F.S.

⁶ Section 212.031 (1)(a)4, F.S.

⁷ Section 212.031 (1)(a)5, F.S.

⁸ Section 212.031 (1)(a)6, F.S.

⁹ Section 212.031 (1)(a)7, F.S.

¹⁰ Section 212.031 (1)(a)8, F.S.

¹¹ Section 212.031 (1)(a)9, F.S.

¹² Section 212.031 (1)(a)10, F.S.

¹³ Section 212.031 (1)(a)11, F.S. This exemption applied to a limited number of situations that existed before April 1993 and is not available to new lease contracts.

¹⁴ Section 212.031 (1)(a)12, F.S.

¹⁵ Section 212.0598, F.S.

- A limited exemption exists for leases of real property used to provide education services described in s. 212.031 (1)(a)(9), F.S.¹⁶
- Business properties within an enterprise zone are authorized to receive a refund for certain previously paid taxes.¹⁷
- Exemptions exist for religious institutions, Section 501(c)(3) organizations, and fair associations.¹⁸

The six percent tax on transient lodging rentals, parking and storage for motor vehicles in parking lots or garages, docking or storage for boats in boat docks or marinas, or tie-down or storage space for aircraft in airports¹⁹ is not affected by this bill.

State sales tax collections are distributed through a statutory formula. A portion of these collections is shared with local governments, and the remainder is deposited into the General Revenue Fund.²⁰

In addition to the state tax on commercial rentals, local governments may impose their local option sales surtaxes. These surtaxes currently range between 0.5 percent and 2 percent, depending on the county.²¹ These surtaxes are not affected by the bill.

Proposed Changes: The bill permanently reduces the state tax rate on commercial rentals from 6 percent to 5 percent, beginning January 1, 2018. The bill revises the percentages of collections shared with local governments to ensure that local government receipts are not significantly affected by the rate change. The bill clarifies that the tax rate that applies to a commercial rental is the tax rate in effect on the day that the tenant or licensee has the right to occupy or use the property, and thus, tax may not be avoided by delaying rental or license payments until after the effective date of the rate change.

Sections 4-7 (Insurance Premium Tax)

Present Situation: Florida imposes a tax of 1.75 percent on most Florida insurance premiums.²² (Different tax rates apply to wet marine and transportation insurance, self-insurance, and annuity premiums.) Several credits are provided that can be used by insurance companies to reduce their premium tax liability.²³

¹⁶Section 212.0602, F.S.

¹⁷Section 212.08(5)(h), F.S.

¹⁸Sections 212.08(7)(m),(p),and (gg), F.S.

¹⁹Section 212.03(1) and (6), F.S.

²⁰See generally section 212.20, F.S.

²¹See s. 212.055, F.S. A listing of 2017 surtaxes can be found on Department of Revenue Form DR-15DSS, available at: http://floridarevenue.com/Forms_library/current/dr15dssyear2017.pdf

²²Section 624.509(1), F.S.

²³Credit for payments to police and firefighters' retirement trust funds (s. 175.141, F.S.) and (s. 185.12, F.S.); Corporate Income Tax Credit (s. 624.509(4), F.S.); Florida Employees' Salary Credit (s. 624.509(5), F.S.); New Markets Tax Credit (s. 288.9916, F.S.); Capital Investment Tax Credit (s. 220.191, F.S.); Community Contribution Tax Credit (s. 624.5105, F.S.); Child Care Tax Credit (s. 624.5107, F.S.); Credit for Contributions to Scholarship-Funding Organizations (s. 624.51055, F.S.); Credit for assessments paid to the Workers' Compensation Administration Trust Fund (s. 440.51(5), F.S.); and assessments paid to the Florida Life and Health Insurance Guaranty Association (s. 631.72, F.S.).

The Florida employees' salary credit is equal to 15 percent of salaries paid to employees located or based within this state, and does not include amounts paid as commissions. For purposes of this credit, "employees" does not include independent contractors or any person whose duties require that the person hold a valid license under the Florida Insurance Code, except adjustors, managing general agents, and service representatives.

Until 1987, Florida exempted insurance companies that maintained their home offices in Florida from the insurance premium tax, and provided a lower tax rate for out-of-state insurance companies doing business in Florida if they owned and substantially occupied any building in the state as a regional home office. Chapter 87-99, L.O.F., repealed these differential rates and provided a credit equal to 10 percent of the salaries of Florida employees. One year later, chapter 88-20, L.O.F., increased the salary credit to 15 percent.

The maximum salary credit that can be taken is equal to the lesser of total premium tax due after subtracting credits for taxes levied for police and firefighters' retirement funds and corporate income taxes paid, or 15 percent of eligible Florida salaries.²⁴ This amount is further limited by a requirement that the sum of the salary credit and the credit for corporate income taxes paid may not exceed 65 percent of the total premium tax due after subtracting credits for taxes levied for police and firefighters' retirement funds and workers' compensation administrative assessment credits.

Credits and deductions against the insurance premium tax must be taken in the following order prescribed in s. 624.509(7), F.S.: credits for assessments paid to the Workers' Compensation Administration Trust Fund, credits for taxes levied by local governments to fund firefighters' and police retirement trust funds, credits for corporate income taxes, credits for employees' salaries, and all other available credits and deductions.

Because of the types of credits that are available, the order in which they must be taken, and the limits placed on some credits, an insurer may not be able to take full advantage of all the credits available to it. In the 2015 insurance premium tax year, 15 percent of eligible salaries equaled \$558.4 million. However, because of the other credits taken and the 65 percent limitation on combined salary and corporate income tax credits, total salary credits taken on tax returns were \$287.4 million.

Proposed Change: The bill amends s. 624.509, F.S., to delete the Florida employees' salary tax credit applied to the insurance premium tax for premiums received after December 31, 2016, and makes conforming changes to ss. 624.5091, F.S., and 624.51055, F.S.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

²⁴ Section 624.509(4), F.S.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has not reviewed the impact of the tax rate reduction included in the bill. Staff estimates that the reduction in the state tax on commercial rentals will decrease General Revenue receipts by \$125.9 million in Fiscal Year 2017-2018, with a recurring impact of \$302.2 million.²⁵ The Revenue Estimating Conference estimates that the deletion of the salary tax credit will increase General Revenue receipts by \$453.3 million in Fiscal Year 2017-2018, and \$299.6 million on a recurring basis.^{26,27} In total, the bill will increase General Revenue receipts by \$327.4 million in Fiscal Year 2017-2018, and will decrease General Revenue receipts by \$2.6 million on a recurring basis.

The nonrecurring increase in General Revenue receipts in Fiscal Year 2017-2018 is the result of timing differences between insurance premium tax payments and the state's fiscal year. Insurance premium taxes are based on premiums received in a calendar year. The bill, which applies to taxes on premiums received on or after January 1, 2017, will increase premium tax receipts in Fiscal Year 2017-2018 due to premiums received in 2017. Insurers also make installment payments on April 15, June 15, and October 15 of each year, based on the estimated gross amount of receipts of insurance premiums received during the immediately preceding calendar quarter.²⁸ Two installment payments for calendar year 2018 will also occur in Fiscal Year 2017-2018.

Cities and counties will experience a small, indeterminate impact due to the rate change contained in the bill.

B. Private Sector Impact:

Businesses that pay sales tax on commercial rentals will pay less tax beginning January 1, 2018.

Some insurance companies will pay more insurance premium tax in the future.

²⁵ Office of Economic and Demographic Research, *Revenue Estimating Impact Conference Results*, available at http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/_pdf/page241-247.pdf (last visited March 9, 2017).

²⁶ Office of Economic and Demographic Research, *Revenue Estimating Impact Conference Results*, available at http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/_pdf/page248-249.pdf (last visited March 9, 2017).

²⁷ The Fiscal Year 2017-2018 increase is larger than the recurring impact because it includes estimated payments for calendar year 2018 premiums.

²⁸ Section 624.5092(2)(a), F.S.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

The bill substantially amends the following sections of the Florida Statutes: 212.031, 212.20, 624.509, 624.5091, and 624.51055.

IX. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

Recommended CS by Appropriations Subcommittee on Finance and Tax on March 21, 2017: The CS removes the provisions related to communications services tax and replaces them with provisions that reduce the commercial rents tax rate from 6 percent to 5 percent. Distributions to local governments are adjusted so that they are not impacted by the tax reduction in the bill.

B. Amendments:

None.



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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/21/2017	.	
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Appropriations Subcommittee on Finance and Tax (Stargel)
recommended the following:

Senate Amendment (with title amendment)

Delete lines 32 - 274

and insert:

Section 1. Effective January 1, 2018, paragraphs (c) and
(d) of subsection (1) of section 212.031, Florida Statutes, are
amended to read:

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

(1)



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(c) For the exercise of such privilege, a tax is levied in an amount equal to 5 ~~6~~ percent of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee. The total rent or license fee charged for such real property shall include payments for the granting of a privilege to use or occupy real property for any purpose and shall include base rent, percentage rents, or similar charges. Such charges shall be included in the total rent or license fee subject to tax under this section whether or not they can be attributed to the ability of the lessor's or licensor's property as used or operated to attract customers. Payments for intrinsically valuable personal property such as franchises, trademarks, service marks, logos, or patents are not subject to tax under this section. In the case of a contractual arrangement that provides for both payments taxable as total rent or license fee and payments not subject to tax, the tax shall be based on a reasonable allocation of such payments and shall not apply to that portion which is for the nontaxable payments.

(d) When the rental or license fee of any such real property is paid by way of property, goods, wares, merchandise, services, or other thing of value, the tax shall be at the rate of 5 ~~6~~ percent of the value of the property, goods, wares, merchandise, services, or other thing of value.

Section 2. The amendments made by this act to s. 212.031, Florida Statutes, apply to payments due on or after January 1, 2018, for taxable leases and licenses to use real property. The tax rate in effect at the time that the tenant or licensee occupies, uses, or is entitled to the occupancy or use of the



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real property is the tax rate applicable to a transaction taxable under s. 212.031, Florida Statutes, regardless of when the rent or license fee is paid. The applicable tax rate may not be avoided by delaying rent or license fee payments.

Section 3. Effective February 1, 2018, paragraph (d) of subsection (6) of section 212.20, Florida Statutes, is amended to read:

212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.—

(6) Distribution of all proceeds under this chapter and ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

(d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be distributed as follows:

1. In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5.2 percent of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.

2. After the distribution under subparagraph 1., 9.0720 ~~8.9744~~ percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred shall be reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which



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shall be added to the amount calculated in subparagraph 3. and distributed accordingly.

3. After the distribution under subparagraphs 1. and 2., 0.0975 ~~0.0966~~ percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.

4. After the distributions under subparagraphs 1., 2., and 3., 2.1060 ~~2.0810~~ percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

5. After the distributions under subparagraphs 1., 2., and 3., 1.3810 ~~1.3653~~ percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

6. Of the remaining proceeds:

a. In each fiscal year, the sum of \$29,915,500 shall be



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divided into as many equal parts as there are counties in the state, and one part shall be distributed to each county. The distribution among the several counties must begin each fiscal year on or before January 5th and continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment must continue until the local or special law is amended or repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, special districts, or district school boards before July 1, 2000, that it is not the intent of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or district school boards of the duty to meet their obligations as a result of previous pledges or assignments or trusts entered into which obligated funds received from the distribution to county governments under then-existing s. 550.135. This distribution specifically is in lieu of funds distributed under s. 550.135 before July 1, 2000.

b. The department shall distribute \$166,667 monthly to each applicant certified as a facility for a new or retained professional sports franchise pursuant to s. 288.1162. Up to \$41,667 shall be distributed monthly by the department to each certified applicant as defined in s. 288.11621 for a facility for a spring training franchise. However, not more than \$416,670 may be distributed monthly in the aggregate to all certified applicants for facilities for spring training franchises.



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Distributions begin 60 days after such certification and continue for not more than 30 years, except as otherwise provided in s. 288.11621. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.1162(5) or s. 288.11621(3).

c. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that an applicant has been certified as the professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 shall be distributed monthly, for up to 300 months, to the applicant.

d. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, \$83,333 shall be distributed monthly, for up to 168 months, to the applicant. This distribution is subject to reduction pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be made after certification and before July 1, 2000.

e. The department shall distribute up to \$83,333 monthly to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise, or up to \$166,667 monthly to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. Monthly distributions begin 60 days after such certification or July 1, 2016, whichever is later, and continue for not more than 20 years to each certified applicant as



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defined in s. 288.11631 for a facility used by a single spring training franchise or not more than 25 years to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.11631(3).

f. Beginning 45 days after notice by the Department of Economic Opportunity to the Department of Revenue that an applicant has been approved by the Legislature and certified by the Department of Economic Opportunity under s. 288.11625 or upon a date specified by the Department of Economic Opportunity as provided under s. 288.11625(6)(d), the department shall distribute each month an amount equal to one-twelfth of the annual distribution amount certified by the Department of Economic Opportunity for the applicant. The department may not distribute more than \$7 million in the 2014-2015 fiscal year or more than \$13 million annually thereafter under this sub-subparagraph.

g. Beginning December 1, 2015, and ending June 30, 2016, the department shall distribute \$26,286 monthly to the State Transportation Trust Fund. Beginning July 1, 2016, the department shall distribute \$15,333 monthly to the State Transportation Trust Fund.

7. All other proceeds must remain in the General Revenue Fund.

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

And the title is amended as follows:



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185 Delete lines 2 - 21
186 and insert:
187 An act relating to taxation; amending s. 212.031,
188 F.S.; revising the tax rate applicable to the rental
189 or granting of a license to use real property;
190 providing applicability; amending s. 212.20, F.S.;
191 revising the distribution of proceeds from certain
192 taxes to specified trust funds;

By Senator Flores

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1 A bill to be entitled
 2 An act relating to taxation; amending s. 202.12, F.S.;
 3 revising the tax rates on the sales of certain
 4 communications services and direct-to-home satellite
 5 services; amending s. 202.12001, F.S.; conforming a
 6 provision to changes made by the act; making a
 7 technical change; amending s. 202.18, F.S.; revising
 8 the allocation of proceeds from the communications
 9 services tax on direct-to-home satellite services;
 10 amending s. 203.001, F.S.; conforming a provision to
 11 changes made by the act; making a technical change;
 12 amending s. 212.20, F.S.; revising the distribution of
 13 proceeds from certain sales and use taxes and
 14 communications services taxes to specified trust
 15 funds; specifying requirements and procedures for a
 16 communications services dealer that is unable to
 17 implement the reduction in communications services tax
 18 rates by a specified date; providing construction;
 19 providing applicability; authorizing the executive
 20 director of the Department of Revenue to adopt
 21 emergency rules; providing an expiration date;
 22 amending s. 624.509, F.S.; deleting the credit against
 23 the insurance premium tax which is based on the amount
 24 paid in salaries to certain employees within this
 25 state; conforming provisions to changes made by the
 26 act; amending ss. 624.5091 and 624.51055, F.S.;
 27 conforming provisions to changes made by the act;
 28 providing applicability; providing effective dates.
 29

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

31
 32 Section 1. Effective July 1, 2017, paragraphs (a) and (b)
 33 of subsection (1) of section 202.12, Florida Statutes, are
 34 amended to read:

35 202.12 Sales of communications services.—The Legislature
 36 finds that every person who engages in the business of selling
 37 communications services at retail in this state is exercising a
 38 taxable privilege. It is the intent of the Legislature that the
 39 tax imposed by chapter 203 be administered as provided in this
 40 chapter.

41 (1) For the exercise of such privilege, a tax is levied on
 42 each taxable transaction and is due and payable as follows:

43 (a) Except as otherwise provided in this subsection, at the
 44 rate of 2.92 ~~4.92~~ percent applied to the sales price of the
 45 communications service that:

46 1. Originates and terminates in this state, or

47 2. Originates or terminates in this state and is charged to
 48 a service address in this state,

49
 50 when sold at retail, computed on each taxable sale for the
 51 purpose of remitting the tax due. The gross receipts tax imposed
 52 by chapter 203 shall be collected on the same taxable
 53 transactions and remitted with the tax imposed by this
 54 paragraph. If no tax is imposed by this paragraph due to the
 55 exemption provided under s. 202.125(1), the tax imposed by
 56 chapter 203 shall nevertheless be collected and remitted in the
 57 manner and at the time prescribed for tax collections and
 58 remittances under this chapter.

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(b) At the rate of 7.07 ~~9.07~~ percent applied to the retail sales price of any direct-to-home satellite service received in this state. The proceeds of the tax imposed under this paragraph shall be accounted for and distributed in accordance with s. 202.18(2). The gross receipts tax imposed by chapter 203 shall be collected on the same taxable transactions and remitted with the tax imposed by this paragraph.

Section 2. Effective July 1, 2017, section 202.12001, Florida Statutes, is amended to read:

202.12001 Combined rate for tax collected pursuant to ss. 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch. 2010-149, Laws of Florida, the dealer of communications ~~communication~~ services may collect a combined rate of 3.07 ~~5.07~~ percent, composed of the 2.92 ~~4.92~~ percent and 0.15 percent rates required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider properly reflects the tax collected with respect to the two provisions as required in the return to the department.

Section 3. Effective July 1, 2017, paragraph (b) of subsection (2) of section 202.18, Florida Statutes, is amended to read:

202.18 Allocation and disposition of tax proceeds.—The proceeds of the communications services taxes remitted under this chapter shall be treated as follows:

(2) The proceeds of the taxes remitted under s. 202.12(1)(b) shall be allocated as follows:

(b) Forty-three and four-tenths ~~Fifty-five and nine-tenths~~ percent of the remainder shall be allocated to the state and distributed pursuant to s. 212.20(6), except that the proceeds

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allocated pursuant to s. 212.20(6)(d)2. shall be prorated to the participating counties in the same proportion as that month's collection of the taxes and fees imposed pursuant to chapter 212 and paragraph (1)(b).

Section 4. Effective July 1, 2017, section 203.001, Florida Statutes, is amended to read:

203.001 Combined rate for tax collected pursuant to ss. 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch. 2010-149, Laws of Florida, the dealer of communications ~~communication~~ services may collect a combined rate of 3.07 ~~5.07~~ percent, composed of the 2.92 ~~4.92~~ percent and 0.15 percent rates required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider properly reflects the tax collected with respect to the two provisions as required in the return to the Department of Revenue.

Section 5. Effective July 1, 2017, paragraph (d) of subsection (6) of section 212.20, Florida Statutes, is amended to read:

212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.—

(6) Distribution of all proceeds under this chapter and ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

(d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be distributed as follows:

1. In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5.2 percent of all other

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taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.

2. After the distribution under subparagraph 1., 9.0691 ~~8.9744~~ percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred shall be reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in subparagraph 3. and distributed accordingly.

3. After the distribution under subparagraphs 1. and 2., 0.0976 ~~0.0966~~ percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.

4. After the distributions under subparagraphs 1., 2., and 3., 2.1022 ~~2.0810~~ percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

5. After the distributions under subparagraphs 1., 2., and 3., 1.3792 ~~1.3653~~ percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall

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receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

6. Of the remaining proceeds:

a. In each fiscal year, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state, and one part shall be distributed to each county. The distribution among the several counties must begin each fiscal year on or before January 5th and continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment must continue until the local or special law is amended or repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, special districts, or district school boards before July 1, 2000, that it is not the intent of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or district school boards of the duty to meet their obligations as a result of previous pledges or assignments or trusts entered into which obligated funds received from the distribution to county

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governments under then-existing s. 550.135. This distribution specifically is in lieu of funds distributed under s. 550.135 before July 1, 2000.

b. The department shall distribute \$166,667 monthly to each applicant certified as a facility for a new or retained professional sports franchise pursuant to s. 288.1162. Up to \$41,667 shall be distributed monthly by the department to each certified applicant as defined in s. 288.11621 for a facility for a spring training franchise. However, not more than \$416,670 may be distributed monthly in the aggregate to all certified applicants for facilities for spring training franchises. Distributions begin 60 days after such certification and continue for not more than 30 years, except as otherwise provided in s. 288.11621. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.1162(5) or s. 288.11621(3).

c. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that an applicant has been certified as the professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 shall be distributed monthly, for up to 300 months, to the applicant.

d. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, \$83,333 shall be distributed monthly, for up to 168 months, to the applicant. This

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distribution is subject to reduction pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be made after certification and before July 1, 2000.

e. The department shall distribute up to \$83,333 monthly to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise, or up to \$166,667 monthly to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. Monthly distributions begin 60 days after such certification or July 1, 2016, whichever is later, and continue for not more than 20 years to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise or not more than 25 years to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.11631(3).

f. Beginning 45 days after notice by the Department of Economic Opportunity to the Department of Revenue that an applicant has been approved by the Legislature and certified by the Department of Economic Opportunity under s. 288.11625 or upon a date specified by the Department of Economic Opportunity as provided under s. 288.11625(6)(d), the department shall distribute each month an amount equal to one-twelfth of the annual distribution amount certified by the Department of Economic Opportunity for the applicant. The department may not distribute more than \$7 million in the 2014-2015 fiscal year or more than \$13 million annually thereafter under this sub-

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subparagraph.

g. Beginning December 1, 2015, and ending June 30, 2016, the department shall distribute \$26,286 monthly to the State Transportation Trust Fund. Beginning July 1, 2016, the department shall distribute \$15,333 monthly to the State Transportation Trust Fund.

7. All other proceeds must remain in the General Revenue Fund.

Section 6. If a communications services dealer is unable to implement the reduction in communications services tax rates specified in s. 202.12(1)(a) and (b), Florida Statutes, as amended by this act, by July 1, 2017, the dealer must remit all taxes collected at the previous rate during the implementation period to the Department of Revenue, and:

(1) Must begin collecting tax at the rates specified in s. 202.12(1)(a) and (b), Florida Statutes, as amended by this act, by October 1, 2017.

(2) Must credit each customer the amount of any tax collected on bills dated on or after July 1, 2017, which exceeds the tax due under s. 202.12(a) and (b), Florida Statutes, as amended by this act. Such credit must be provided to each affected customer's account by March 1, 2018. The inability of a communications services provider to provide a credit to a customer's account due to the customer's termination of services does not create a cause of action against the provider.

(3) May take a credit on its communications services tax return for the amounts that have been credited to customers.

Section 7. The amendments made by this act to ss. 202.12(1), 202.12001, and 203.001, Florida Statutes, apply to

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taxable communications services transactions on bills dated on or after July 1, 2017.

Section 8. (1) The executive director of the Department of Revenue is authorized, and all conditions are deemed to be met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing the amendments made by this act to s. 202.12, Florida Statutes.

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

(3) This section expires July 1, 2020.

Section 9. Subsections (5) through (9) of section 624.509, Florida Statutes, are amended to read:

624.509 Premium tax; rate and computation.—

~~(5)(a)1. There shall be allowed a credit against the net tax imposed by this section equal to 15 percent of the amount paid by an insurer in salaries to employees located or based within this state and who are covered by the provisions of chapter 443.~~

~~2. As an alternative to the credit allowed in subparagraph 1., an affiliated group of corporations which includes at least one insurance company writing premiums in Florida may elect to take a credit against the net tax imposed by this section in an amount that may not exceed 15 percent of the salary of the employees of the affiliated group of corporations who perform insurance-related activities, are located or based within this state, and are covered by chapter 443. For purposes of this~~

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subparagraph, the term "affiliated group of corporations" means two or more corporations that are entirely owned directly or indirectly by a single corporation and that constitute an affiliated group as defined in s. 1504(a) of the Internal Revenue Code. The amount of credit allowed under this subparagraph is limited to the combined Florida salary tax credits allowed for all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, divided by the combined Florida taxable premiums written by all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, multiplied by the combined Florida taxable premiums of the affiliated group of corporations for the current year. An affiliated group of corporations electing this alternative calculation method must make such election on or before August 1, 2005. The election of this alternative calculation method is irrevocable and binding upon successors and assigns of the affiliated group of corporations electing this alternative. However, if a member of an affiliated group of corporations acquires or merges with another insurance company after the date of the irrevocable election, the acquired or merged company is not entitled to the affiliated group election and shall only be entitled to calculate the tax credit under subparagraph 1.

In no event shall the salary paid to an employee by an affiliated group of corporations be claimed as a credit by more than one insurer or be counted more than once in an insurer's calculation of the credit as described in subparagraph 1. or

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subparagraph 2. Only the portion of an employee's salary paid for the performance of insurance-related activities may be included in the calculation of the premium tax credit in this subsection.

~~(b) For purposes of this subsection:~~

1. The term "salaries" does not include amounts paid as commissions.

2. The term "employees" does not include independent contractors or any person whose duties require that the person hold a valid license under the Florida Insurance Code, except adjusters, managing general agents, and service representatives, as defined in s. 626.015.

3. The term "net tax" means the tax imposed by this section after applying the calculations and credits set forth in subsection (4).

4. An affiliated group of corporations that created a service company within its affiliated group on July 30, 2002, shall allocate the salary of each service company employee covered by contracts with affiliated group members to the companies for which the employees perform services. The salary allocation is based on the amount of time during the tax year that the individual employee spends performing services or otherwise working for each company over the total amount of time the employee spends performing services or otherwise working for all companies. The total amount of salary allocated to an insurance company within the affiliated group shall be included as that insurer's employee salaries for purposes of this section.

a. Except as provided in subparagraph (a)2., the term

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~~"affiliated group of corporations" means two or more corporations that are entirely owned by a single corporation and that constitute an affiliated group of corporations as defined in s. 1504(a) of the Internal Revenue Code.~~

~~b. The term "service company" means a separate corporation within the affiliated group of corporations whose employees provide services to affiliated group members and which are treated as service company employees for reemployment assistance or unemployment compensation and common law purposes. The holding company of an affiliated group may not qualify as a service company. An insurance company may not qualify as a service company.~~

~~c. If an insurance company fails to substantiate, whether by means of adequate records or otherwise, its eligibility to claim the service company exception under this section, or its salary allocation under this section, no credit shall be allowed.~~

~~5. A service company that is a subsidiary of a mutual insurance holding company, which mutual insurance holding company was in existence on or before January 1, 2000, shall allocate the salary of each service company employee covered by contracts with members of the mutual insurance holding company system to the companies for which the employees perform services. The salary allocation is based on the ratio of the amount of time during the tax year which the individual employee spends performing services or otherwise working for each company to the total amount of time the employee spends performing services or otherwise working for all companies. The total amount of salary allocated to an insurance company within the~~

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~~mutual insurance holding company system shall be included as that insurer's employee salaries for purposes of this section. However, this subparagraph does not apply for any tax year unless funds sufficient to offset the anticipated salary credits have been appropriated to the General Revenue Fund prior to the due date of the final return for that year.~~

~~a. The term "mutual insurance holding company system" means two or more corporations that are subsidiaries of a mutual insurance holding company and in compliance with part IV of chapter 628.~~

~~b. The term "service company" means a separate corporation within the mutual insurance holding company system whose employees provide services to other members of the mutual insurance holding company system and are treated as service company employees for reemployment assistance or unemployment compensation and common-law purposes. The mutual insurance holding company may not qualify as a service company.~~

~~c. If an insurance company fails to substantiate, whether by means of adequate records or otherwise, its eligibility to claim the service company exception under this section, or its salary allocation under this section, no credit shall be allowed.~~

~~(e) The department may adopt rules pursuant to ss. 120.536(1) and 120.54 to administer this subsection.~~

~~(5)(6)(a) The total of the credit granted for the taxes paid by the insurer under chapter 220 and the credit granted by subsection (5) may not exceed 65 percent of the tax due under subsection (1) after deducting therefrom the taxes paid by the insurer under ss. 175.101 and 185.08 and any assessments~~

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pursuant to s. 440.51.

~~(b) To the extent that any credits granted by subsection (5) remain as a result of the limitation set forth in paragraph (a), such excess credits related to salaries and wages of employees whose place of employment is located within an enterprise zone created pursuant to chapter 290 may be transferred, in an aggregate amount not to exceed 25 percent of such excess salary credits, to any insurer that is a member of an affiliated group of corporations, as defined in sub-paragraph (5) (b) 4.a., that includes the original insurer qualifying for the credits under subsection (5). The amount of such excess credits to be transferred shall be calculated by multiplying the amount of such excess credits by a fraction, the numerator of which is the sum of the salaries qualifying for the credit allowed by subsection (5) of employees whose place of employment is located in an enterprise zone and the denominator of which is the sum of the salaries qualifying for the credit allowed by subsection (5). Any such transferred credits shall be subject to the same provisions and limitations set forth within part IV of this chapter. The provisions of this paragraph do not apply to an affiliated group of corporations that participate in a common paymaster arrangement as defined in s. 443.1216.~~

(6)(7) Credits and deductions against the tax imposed by this section shall be taken in the following order: deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220 ~~and the credit allowed under subsection (5),~~ as these credits are limited by subsection (5) (6); and all other available credits and deductions.

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(7)(8) The premium tax authorized by this section may not be imposed on:

(a) Any portion of the title insurance premium, as defined in s. 627.7711, retained by a title insurance agent or agency. It is the intent of the Legislature that this exemption be contingent on title insurers adding employees to their payroll. This paragraph expires December 31, 2017, unless the Department of Economic Opportunity determines that title insurers holding a valid certificate of authority as of July 1, 2014, have added, in aggregate, at least 600 Florida-based full-time equivalent positions above those existing on July 1, 2014, including positions obtained from a temporary employment agency or employee leasing company or through a union agreement or coemployment under a professional employer organization agreement by July 1, 2017. For purposes of this paragraph, the term "full-time equivalent position" means a position in which the employee works an average of at least 36 hours per week each month.

1. The Department of Economic Opportunity may verify information provided by title insurers concerning additional positions created with any appropriate agency or authority, including the Department of Revenue.

2. To facilitate verification of additional positions created by title insurers, the Department of Economic Opportunity may provide a list of employees holding additional positions created by title insurers to any appropriate agency or authority, including the Department of Revenue.

3. The Department of Economic Opportunity shall submit such determination to the President of the Senate, the Speaker of the

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House of Representatives, and the Department of Revenue by
October 1, 2017.

(b) Receipts of annuity premiums or considerations paid by holders in this state if the tax savings derived are credited to the annuity holders. Upon request by the Department of Revenue, an insurer availing itself of this provision shall submit to the department evidence that establishes that the tax savings derived have been credited to annuity holders. As used in this paragraph, the term "holders" includes employers contributing to an employee's pension, annuity, or profit-sharing plan.

(8)(9) As used in this section, "insurer" includes any entity subject to the tax imposed by this section.

Section 10. Subsection (1) of section 624.5091, Florida Statutes, is amended to read:

624.5091 Retaliatory provision, insurers.—

(1)~~(a)~~ When by or pursuant to the laws of any other state or foreign country any taxes, licenses, and other fees, in the aggregate, and any fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions are or would be imposed upon Florida insurers or upon the agents or representatives of such insurers, which are in excess of such taxes, licenses, and other fees, in the aggregate, or which are in excess of the fines, penalties, deposit requirements, or other obligations, prohibitions, or restrictions directly imposed upon similar insurers, or upon the agents or representatives of such insurers, of such other state or country under the statutes of this state, so long as such laws of such other state or country continue in force or are so applied, the same taxes, licenses, and other fees, in the aggregate, or

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finances, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions of whatever kind shall be imposed by the Department of Revenue upon the insurers, or upon the agents or representatives of such insurers, of such other state or country doing business or seeking to do business in this state. ~~In determining the taxes to be imposed under this section, 80 percent and a portion of the remaining 20 percent as provided in paragraph (b) of the credit provided by s. 624.509(5), as limited by s. 624.509(6) and further determined by s. 624.509(7), shall not be taken into consideration.~~

~~(b) As used in this subsection, the term "portion of the remaining 20 percent" shall be calculated by multiplying the remaining 20 percent by a fraction, the numerator of which is the sum of the salaries qualifying for the credit allowed by s. 624.509(5) of employees whose place of employment is located in an enterprise zone created pursuant to chapter 290 and the denominator of which is the sum of the salaries qualifying for the credit allowed by s. 624.509(5).~~

Section 11. Subsection (1) of section 624.51055, Florida Statutes, is amended to read:

624.51055 Credit for contributions to eligible nonprofit scholarship-funding organizations.—

(1) There is allowed a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship-funding organization under s. 1002.395 against any tax due for a taxable year under s. 624.509(1) after deducting from such tax deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; and credits for income taxes paid under chapter 220; ~~and the credit allowed~~

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523 ~~under s. 624.509(5), as such credit is~~ limited by s. 624.509(5)
524 ~~s. 624.509(6)~~. An insurer claiming a credit against premium tax
525 liability under this section shall not be required to pay any
526 additional retaliatory tax levied pursuant to s. 624.5091 as a
527 result of claiming such credit. Section 624.5091 does not limit
528 such credit in any manner.

529 Section 12. The amendments made by this act to ss. 624.509,
530 624.5091, and 624.51055, Florida Statutes, apply to the tax
531 imposed on premiums received after December 31, 2016.

532 Section 13. Except as otherwise expressly provided in this
533 act, this act shall take effect upon becoming a law.



The Florida Senate

Committee Agenda Request

To: Senator Kelli Stargel, Chair
Appropriations Subcommittee on Finance and Tax

Subject: Committee Agenda Request

Date: March 7, 2017

I respectfully request that **Senate Bill #378**, relating to Taxation, be placed on the:

- ☐ committee agenda at your earliest possible convenience.
- ☒ next committee agenda.

A handwritten signature in cursive script that reads "Anitere Flores".

Senator Anitere Flores
Florida Senate, District 39

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/21/17

Meeting Date

378

Bill Number (if applicable)

728458

Amendment Barcode (if applicable)

Topic Premium Tax / Rent Tax

Name Bill Herrle

Job Title Exec Director

Address 110 E Jeff
Street

Phone 880 681 0416

Tallah FL 01
City State Zip

Email bill.herrle@atl6.org

Speaking: ☐ For ☒ Against ☐ Information

Waive Speaking: ☐ In Support ☒ Against
(The Chair will read this information into the record.)

Representing Nat. Federation of Independent Business

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☒ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3-21-17

Meeting Date

378

Bill Number (if applicable)

728458

Amendment Barcode (if applicable)

Topic TAXATION

Name LAURA YOUMANS

Job Title _____

Address _____
Street

Phone _____

City

State

Zip

Email _____

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☒ In Support ☐ Against
(The Chair will read this information into the record.)

Representing FLORIDA ASSOCIATION OF COUNTIES

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☒ Yes ☐ No

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S-001 (10/14/14)

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/24/17
Meeting Date

378
Bill Number (if applicable)

Topic Taxation

Amendment Barcode (if applicable)

Name Jennifer Ashton

Job Title Director Legislative Affairs

Address 500 International Parkway
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City State Zip

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Email jashnton@FLHL.com

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☒ In Support ☒ Against
(The Chair will read this information into the record.)

Representing Frontline Insurance

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☒ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

THE FLORIDA SENATE

APPEARANCE RECORD

3/21/17

Meeting Date

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

SB 378

Bill Number (if applicable)

Topic Ins Premium Tax Credit

Amendment Barcode (if applicable)

Name Liz Reynolds

Job Title Director of State Affairs - Southeast Region

Address 3933 Victoria Lakes Dr. South

Phone (317) 417-5618

Street

Jacksonville

FL

32226

City

State

Zip

Email lreynolds@namic.org

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☐ In Support ☒ Against
(The Chair will read this information into the record.)

Representing National Association of Mutual Ins. Companies

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☒ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/21/17
Meeting Date378
Bill Number (if applicable)Topic SB 378 TAXATION

Amendment Barcode (if applicable)

Name TOM KOVALJob Title SVP: General Counsel FCCIAddress 6300 University Parkway
Street
SARASOTA FL 34240
City State ZipPhone 941-907-3396

Email _____

Speaking: ☐ For ☒ Against ☐ InformationWaive Speaking: ☐ In Support ☐ Against
(The Chair will read this information into the record.)Representing FCCI INSURANCE GROUPAppearing at request of Chair: ☐ Yes ☒ NoLobbyist registered with Legislature: ☐ Yes ☒ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/21/17

Meeting Date

378

Bill Number (if applicable)

Topic _____

Amendment Barcode (if applicable)

Name Gerald Wester

Job Title _____

Address 101 E Collier
Street

Phone _____

Tall FL 32301
City State Zip

Email _____

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☐ In Support ☒ Against
(The Chair will read this information into the record.)

Representing American Bankers + American Ins Association

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☒ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

03/21/2017

Meeting Date

SB 378

Bill Number (if applicable)

Topic _____

Amendment Barcode (if applicable)

Name Paul P. Sanford

Job Title _____

Address 106 South Monroe Street

Phone 860-222-7200

Street

Tallahassee

FL

32301

Email paulsanf@aol.com

City

State

Zip

Speaking: ☐ For ☒ Against ☐ Information

Waive Speaking: ☐ In Support ☐ Against
(The Chair will read this information into the record.)

Representing Florida Blue, Florida Insurance Council and American Council of Life Insurers

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☒ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/21/17

SB 378

Meeting Date

Bill Number (if applicable)

Topic Taxation

Amendment Barcode (if applicable)

Name Brewster Bevis

Job Title Senior Vice President

Address 516 N. Adams St

Phone 224-7173

Street

Tallahassee

FL

32301

City

State

Zip

Email bbevis@aif.com

Speaking: ☐ For ☒ Against ☐ InformationWaive Speaking: ☐ In Support ☐ Against
(The Chair will read this information into the record.)

Representing Associated Industries of Florida

Appearing at request of Chair: ☐ Yes ☒ NoLobbyist registered with Legislature: ☒ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

THE FLORIDA SENATE
APPEARANCE RECORD

March 21, 2017
Meeting Date

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

SB 378
Bill Number (if applicable)

Topic Taxation

Amendment Barcode (if applicable)

Name FRENCH BROWN

Job Title Lobbyist

Address 119. S. MONROE ST. Suite 300
Street
TALLAHASSEE FL 32301
City State Zip

Phone 850-425-2327

Email frenchb@hgs1aw.com

Speaking: ☐ For ☒ Against ☐ Information

Waive Speaking: ☐ In Support ☐ Against
(The Chair will read this information into the record.)

Representing FLORIDA CHAMBER of COMMERCE

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☒ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3-21-17
Meeting Date

378
Bill Number (if applicable)

Topic TAXATION

~~029428~~
Amendment Barcode (if applicable)

Name LAURA YOUNANS

Job Title _____

Address _____
Street

Phone _____

City

State

Zip

Email _____

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☒ In Support ☐ Against
(The Chair will read this information into the record.)

Representing FLORIDA ASSOCIATION OF COUNTIES

Appearing at request of Chair: ☐ Yes ☐ No

Lobbyist registered with Legislature: ☒ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3-21-17

Meeting Date

378

Bill Number (if applicable)

Topic Insurance Premium Tax Salary Credit

Amendment Barcode (if applicable)

Name Kurt Wenner

Job Title Vice President of Research

Address 106 N. Bronough

Phone 222-5052

Street

Tallahassee

FL

32301

Email kwenner@floridataxwatch.org

City

State

Zip

Speaking: ☐ For ☒ Against ☐ Information

Waive Speaking: ☐ In Support ☐ Against
(The Chair will read this information into the record.)

Representing Florida TaxWatch

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☐ Yes ☒ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

Meeting Date _____

378
Bill Number (if applicable) _____

Topic _____

Amendment Barcode (if applicable) _____

Name Leslie Dughi

Job Title _____

Address 101 E College Avenue

Phone _____

Street

Tall FL 32301

City

State

Zip

Email dughi1@ghaugh

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☐ In Support ☐ Against

(The Chair will read this information into the record.)

4 companies Heritage Insurance, American Tradition Ins
Representing Olympus Insurance, Modern USA Ins

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☒ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3-20-17
Meeting Date

Flores
SB378
Bill Number (if applicable)

Topic Taxation

Amendment Barcode (if applicable)

Name Joy Ryan

Job Title

Address 325 W. College
Street Tally
City State Zip

Phone 425-4000

Email

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☐ In Support ☐ Against
(The Chair will read this information into the record.)

Representing American's Health Insurance Plans

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☒ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Appropriations Subcommittee on Finance and Tax

BILL: CS/SB 68

INTRODUCER: Commerce and Tourism Committee; and Senators Grimsley and Latvala

SUBJECT: Tourist Development Tax

DATE: March 19, 2017

REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. <u>Askey</u>	<u>McKay</u>	<u>CM</u>	Fav/CS
2. <u>Cochran</u>	<u>Yeatman</u>	<u>CA</u>	Favorable
3. <u>Gross</u>	<u>Diez-Arguelles</u>	<u>AFT</u>	Recommend: Favorable
4. _____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Technical Changes

I. Summary:

CS/SB 68 expands the authority of counties to use revenue derived from local option tourist development taxes to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote a publicly owned auditorium operated by an organization exempt from federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code. Under current law, the tourist development tax revenues may be used for an auditorium only if the auditorium is publicly owned and operated.

The bill takes effect July 1, 2017

II. Present Situation:

Tourist Development Taxes

Florida law permits counties to impose local option taxes on rentals or leases of accommodations for a term of six months or less.¹ The taxes are generally referred to as “tourist development taxes,” but consist of several separate levied taxes.

- 1 or 2 Percent Tax:² This tax may be levied by the county’s governing board at a rate of 1 or 2 percent on the total amount charged for transient rental transactions.

¹ Section 125.0104, F.S.

² Section 125.0104(3)(c), F.S.

- Additional 1 Percent Tax:³ This tax may be levied by an extraordinary vote of a county's governing board, in addition to the 1 or 2 percent tax on the total amount charged for transient rental transactions. To be eligible to levy the tax, a county must have levied the 1 or 2 percent tax for at least 3 years.
- High Tourism Impact Tax:⁴ A county with high tourism impact may levy an additional 1 percent tax on the total amount charged for transient rental transactions.⁵
- Professional Sports Franchise Facility Tax:⁶ In addition to any other tourist development taxes, a 1 percent tax on the total amount charged for transient rental transactions may be levied to pay debt service on bonds issued to finance professional sports franchise facilities, retaining spring training franchise facilities, and convention centers. These funds may also be used to promote tourism in the state.
- Additional Professional Sports Franchise Facility Tax:⁷ Counties that levy the professional sports franchise facility tax may levy an additional tax no greater than 1 percent to be used for the same purposes.

Depending on a county's eligibility, the maximum tax rate varies from 3 to 6 percent. The table below displays the five local option tourist development taxes available to counties, the number of counties eligible to levy a specific tourist development tax, and the number of counties currently levying such tax.⁸

	Original Tax (1% or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)
Eligible to Levy:	67	59	67	8	65
Levying:	63	48	41	5	26

These local option taxes may be administered by the Department of Revenue or by one or more units of local government. These taxes may be levied within a subcounty special district. If the tax is levied in a subcounty special district, the additional taxes must be levied only in that district.⁹

As a requirement for adopting tourist development taxes, a county's tourist development council¹⁰ must prepare a plan for tourist development and present it before the governing board of the county. The plan must include the anticipated revenue derived from the tax for the first 24 months, the tax district where it will be imposed, and a list prioritizing the use of the revenue.

³ Section 125.0104(3)(d), F.S.

⁴ Section 125.0104(3)(m), F.S.

⁵ A county may be designated as having a "high tourism impact" by the Department of Revenue as provided by s. 125.0104(3)(m)2, F.S.

⁶ Section 125.0104(3)(l), F.S.

⁷ Section 125.0104(3)(n), F.S.

⁸ Office of Economic Demographic Research, The Florida Legislature, *County Tax Rates: CY 2007-2017, Local Option Tourist Taxes*, (website last revised, Mar 14, 2017), available at <http://edr.state.fl.us/Content/local-government/data/data-a-to-z/g-l.cfm> (last visited Mar 14, 2017).

⁹ See ss. 125.0104(b), (d), and (l), F.S.

¹⁰ Also referred to as a "tourism" development council.

Any changes to the plan after the levy has been enacted must be approved by the county's governing board.¹¹

Local option tourist development tax revenues may be used for capital construction of tourist-related facilities, tourism promotion, and beach or shoreline maintenance. More specifically, the revenues derived from tourist development taxes are authorized to be used:

- To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
 - Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums; or
 - Aquariums and museums that are publicly owned and operated, or owned and operated by a non-profit organization that is open to the public;
- To promote zoological parks that are publicly owned and operated or owned and operated by a non-profit organization that is open to the public;
- To promote and advertise tourism in the state;
- To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies; or
- To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control.¹²

Tax-exempt Organizations

26 U.S.C. s. 501(a), Internal Revenue Code, exempts from federal income taxes those organizations described in section 501(c), (d), or 401(a), Internal Revenue Code.

Organizations exempt under 26 U.S.C. s. 501(c)(3), Internal Revenue Code, are “[c]orporations, and any community chest, fund, or foundation . . .” These organizations must be, “organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition, . . . or for the prevention of cruelty to children or animals . . .”¹³

Under 26 U.S.C. s. 501(c)(3), Internal Revenue Code, tax-exempt organizations “may not attempt to influence legislation as a substantial part of its activities and may not participate in any campaign activity for or against political candidates.” Further, these organizations “must not be organized or operated for the benefit of private interest . . .”¹⁴

III. Effect of Proposed Changes:

The bill expands the authorized uses of revenue derived from local option tourist development taxes to include the acquisition, construction, extension, enlargement, remodel, repair,

¹¹ See ss. 125.0104(4), F.S. The provisions found in ss. 125.0104(4)(a)-(d), F.S., do not apply to the high tourism impact tax, the professional sports franchise facility tax, or the additional professional sports franchise facility tax.

¹² Section 125.0104(5)(a), F.S.

¹³ 26 U.S.C. s. 501(c)(3)

¹⁴ U.S. Department of Treasury, Internal Revenue Service, *Exemption Requirements – 501(c)(3) Organizations*. (Jan 26, 2017) available at: <https://www.irs.gov/charities-non-profits/charitable-organizations/exemption-requirements-section-501-c-3-organizations> (last visited Mar 16, 2017).

improvement, maintenance, operation, or promotion of auditoriums that are publicly owned and open to the public, but operated by an organization that is tax-exempt under 26 U.S.C. s. 501(c)(3) and within the boundaries in which the tax is levied.¹⁵

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The bill changes the authorized use of tourist development tax revenues, not the amount of such revenue.

B. Private Sector Impact:

Unknown, but positive. A tax-exempt organization operating a publicly owned auditorium could receive funds derived from tourist development tax revenues for statutorily defined purposes related to that auditorium.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 125.0104 of the Florida Statutes.

¹⁵ Examples of publicly owned auditoriums that are operated by 501(c)(3) organizations include the Florida Theatre in Jacksonville, the Tampa Theatre, and the Ruth Eckerd Hall in Clearwater.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Commerce and Tourism on January 23, 2017:

The CS makes technical changes for purposes of statutory organization and clarification.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

By the Committee on Commerce and Tourism; and Senators Grimsley and Latvala

577-00894-17

201768c1

A bill to be entitled

An act relating to the tourist development tax; amending s. 125.0104, F.S.; authorizing counties imposing the tourist development tax to use those tax revenues for auditoriums that are publicly owned but operated by specified organizations under certain circumstances; providing an effective date.

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

Section 1. Paragraph (a) of subsection (5) of section 125.0104, Florida Statutes, is amended to read:

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.—

(5) AUTHORIZED USES OF REVENUE.—

(a) All tax revenues received pursuant to this section by a county imposing the tourist development tax shall be used by that county for the following purposes only:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:

a. Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied; ~~or~~

b. Auditoriums that are publicly owned but are operated by organizations that are exempt from federal taxation pursuant to 26 U.S.C. s. 501(c)(3) and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied; or

c.~~b.~~ Aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations

577-00894-17

201768c1

and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied;

2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public;

3. To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;

4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or

5. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other

577-00894-17

201768c1

61 purpose. In counties of fewer than 100,000 population, up to 10
62 percent of the revenues from the tourist development tax may be
63 used for beach park facilities.

64
65 Subparagraphs 1. and 2. may be implemented through service
66 contracts and leases with lessees that have sufficient expertise
67 or financial capability to operate such facilities.

68 Section 2. This act shall take effect July 1, 2017.



The Florida Senate

Committee Agenda Request

To: Senator Kelli Stargel, Chair
Appropriations Subcommittee on Finance and Tax

Subject: Committee Agenda Request

Date: March 15, 2017

I respectfully request that **Senate Bill #68**, relating to Tourist Development Tax, be placed on the:

- ☒ committee agenda at your earliest possible convenience.
- ☐ next committee agenda.

A handwritten signature in cursive script that reads "Denise Grimsley".

Senator Denise Grimsley
Florida Senate, District 26

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Appropriations Subcommittee on Finance and Tax

BILL: SB 524

INTRODUCER: Senators Steube and Simpson

SUBJECT: Sales and Use Tax on Investigation and Detective Services

DATE: March 19, 2017

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Gross	Diez-Arguelles	AFT	Recommend: Favorable
2.			AP	

I. Summary:

SB 524 expressly exempts from the sales and use tax those fingerprint services that are part of the application to obtain a concealed weapons and concealed firearms license.

The Revenue Estimating Conference estimates this bill will not have a fiscal impact on state or local government revenues.

Under current law, fingerprint services performed by a law enforcement agency, the Department of Agriculture and Consumer Services, or an approved tax collector to obtain a concealed weapons or concealed firearms license are not taxable transactions.¹

The bill takes effect July 1, 2017.

II. Present Situation:

Florida Sales and Use Tax

Section 212.05(1)(i)1., F.S., levies a tax on detective, burglar, and other protection services. The law provides that these services are performed by industries classified under the 2007 North American Industry Classification System (NAICS) codes 561611, 561612, 561613, and 561621. A business establishment is classified under one NAICS code based on the establishment's primary economic activity. Fingerprint services are classified under code 561611 along with detective agencies, private investigation services, lie detection services, and other like services.²

¹ See Florida Dep't of Revenue, *Technical Assistance Advisement No. 94(A)-035, Sales Tax – Whether FDLE Criminal History Check Fee of \$8 is Subject to Sales Tax*, (Jun. 17, 1994), available at https://revenue.floridarevenue.com/LawLibraryDocuments/1994/06/TAA-104246_c12bcdeb-4dc3-4000-96a3-078c66658e83.pdf (last visited Feb. 21, 2017).

² <http://www.census.gov/cgi-bin/sssd/naics/naicsrch?code=561611&search=2007%20NAICS%20Search> (last visited Feb. 14, 2017).

Concealed weapon and concealed firearm applicants are required by s. 790.06(5), F.S., to submit a full set of fingerprints administered by a law enforcement agency, the Division of Licensing of the Department of Agriculture and Consumer Services, or an approved tax collector, along with other personal identifying information required by federal law to process fingerprints.

Section 790.062, F.S., provides military members and veterans of the United States Armed Forces additional options to obtain fingerprint services; either by military provost or other military unit charged with law enforcement duties.

In 1994, the Department of Revenue issued a Technical Assistance Advisement (TAA) in response to a taxpayer requesting guidance on whether criminal history background check services provided by the Florida Department of Law Enforcement and required by state law are subject to sales tax. The department's answer was no, basing its decision on the fact that the background check, and the associated fee or charge, was mandated by the state.³

Further, fingerprint services provided by a law enforcement officer who is performing approved duties in his capacity as a law enforcement officer are not subject to sales tax.⁴

The Revenue Estimating Conference's impact analysis for this bill states that, "where the fingerprinting is performed by staff in the Tax Collector's office or by staff of the Department of Agriculture and Consumer Services, the fee is not a part of the sales price as it is a required governmental fee."⁵

License and Fingerprint Processing Fees

The table below displays the license fees for new and renewal applications, fingerprint processing fees, and additional statutorily defined fees a law enforcement agency or an approved tax collector may require if they perform these services.

Section 790.06, F.S., requires an applicant for a license to carry a concealed weapon to submit a full set of fingerprints administered by a law enforcement agency, the Division of Licensing of the Department of Agriculture and Consumer Services or an approved tax collector. If the applicant is a member or veteran of the United States Armed Forces, the fingerprinting may have been administered by a military provost or other military unit charged with law enforcement duties.⁶

³ See *supra* note 1.

⁴ Section 212.05(1)(i), F.S.

⁵ Office of Economic and Demographic Research, Florida Legislature, *Revenue Estimating Impact Conference*, (Feb, 2017), available at http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/_pdf/page161-163.pdf (last visited Mar 16, 2017).

⁶ Section 790.062(2), F.S.

\$60/\$50	License fee: new applicant/renewal ⁷	
\$42	Fingerprint processing fee through DACS or an approved tax collector. Distribution: ⁸	
	\$15	Florida Department of Law Enforcement
	\$12	Federal Bureau of Investigation
	\$15	Licensing Trust Fund
\$35 ⁹	Fingerprint processing fee through a sheriff's office. ¹⁰	
	Distribution:	
	\$15	Florida Department of Law Enforcement
	\$12	Federal Bureau of Investigation
\$5	Remainder received by sheriff's office. ¹¹	
	Sheriff's offices may charge a convenience fee of up to \$5. ¹²	
\$22/\$12	Tax collector convenience fee: new applicant/renewal. ¹³	

III. Effect of Proposed Changes:

SB 524 expressly exempts from the sales and use tax fingerprint services as part of the application to obtain a concealed weapons and concealed firearms license.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

⁷ Section 790.06(5)(b), F.S.

⁸ Email from Grace Lovett, Director, Office of Legislative Affairs, Florida Department of Agriculture and Consumer Services, (Feb. 13, 2017) (on file with the Senate Appropriations Subcommittee on Finance and Tax).

⁹ Florida Department of Agriculture and Consumer Services, *Florida Concealed Weapon or Firearm License, Application Instructions and Chapter 790, Florida Statutes*, 8, (July, 2016), available at <http://www.freshfromflorida.com/content/download/26365/504278/ConcealedWeaponLicenseApplicationInstructions.pdf> (last visited Feb. 15, 2017).

¹⁰ If an applicant chooses to have their fingerprint service provided at a sheriff's office, the applicant does not need to submit the \$42 fingerprint service fee to DACS.

¹¹ Section 790.06(14), F.S., states that "[a]ll funds received by the sheriff pursuant to the provisions of [section 790.06, F.S.], shall be deposited into the general revenue fund of the county and shall be budgeted to the sheriff."

¹² Section 790.06(6)(a), F.S.

¹³ Section 790.0625, F.S.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

The Revenue Estimating Conference estimates this bill will have no impact on state or local government revenues.

B. Private Sector Impact:

The exemption may clarify the exempt nature of fingerprint services as part of a license to carry a concealed weapon or concealed firearm.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill amends the following sections of the Florida Statutes: 212.05(1)(i), 790.06, and 790.062.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

By Senator Steube

23-00149-17

2017524__

A bill to be entitled

An act relating to the sales and use tax on investigation and detective services; amending ss. 212.05, 790.06, and 790.062, F.S.; providing that fingerprint services required for a license to carry a concealed weapon or firearm are not subject to the tax; providing an effective date.

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

Section 1. Paragraph (i) of subsection (1) of section 212.05, Florida Statutes, is amended to read:

212.05 Sales, storage, use tax.—It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state, including the business of making mail order sales, or who rents or furnishes any of the things or services taxable under this chapter, or who stores for use or consumption in this state any item or article of tangible personal property as defined herein and who leases or rents such property within the state.

(1) For the exercise of such privilege, a tax is levied on each taxable transaction or incident, which tax is due and payable as follows:

(i)1. At the rate of 6 percent on charges for all:

a. Detective, burglar protection, and other protection services (NAICS National Numbers 561611, 561612, 561613, and 561621). Fingerprint services required under s. 790.06 or s. 790.062 are not subject to the tax. Any law enforcement officer, as defined in s. 943.10, who is performing approved duties as determined by his or her local law enforcement agency in his or her capacity as a law enforcement officer, and who is subject to

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23-00149-17

2017524__

the direct and immediate command of his or her law enforcement agency, and in the law enforcement officer's uniform as authorized by his or her law enforcement agency, is performing law enforcement and public safety services and is not performing detective, burglar protection, or other protective services, if the law enforcement officer is performing his or her approved duties in a geographical area in which the law enforcement officer has arrest jurisdiction. Such law enforcement and public safety services are not subject to tax irrespective of whether the duty is characterized as "extra duty," "off-duty," or "secondary employment," and irrespective of whether the officer is paid directly or through the officer's agency by an outside source. The term "law enforcement officer" includes full-time or part-time law enforcement officers, and any auxiliary law enforcement officer, when such auxiliary law enforcement officer is working under the direct supervision of a full-time or part-time law enforcement officer.

b. Nonresidential cleaning, excluding cleaning of the interiors of transportation equipment, and nonresidential building pest control services (NAICS National Numbers 561710 and 561720).

2. As used in this paragraph, "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

3. Charges for detective, burglar protection, and other protection security services performed in this state but used outside this state are exempt from taxation. Charges for detective, burglar protection, and other protection security

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services performed outside this state and used in this state are subject to tax.

4. If a transaction involves both the sale or use of a service taxable under this paragraph and the sale or use of a service or any other item not taxable under this chapter, the consideration paid must be separately identified and stated with respect to the taxable and exempt portions of the transaction or the entire transaction shall be presumed taxable. The burden shall be on the seller of the service or the purchaser of the service, whichever applicable, to overcome this presumption by providing documentary evidence as to which portion of the transaction is exempt from tax. The department is authorized to adjust the amount of consideration identified as the taxable and exempt portions of the transaction; however, a determination that the taxable and exempt portions are inaccurately stated and that the adjustment is applicable must be supported by substantial competent evidence.

5. Each seller of services subject to sales tax pursuant to this paragraph shall maintain a monthly log showing each transaction for which sales tax was not collected because the services meet the requirements of subparagraph 3. for out-of-state use. The log must identify the purchaser's name, location and mailing address, and federal employer identification number, if a business, or the social security number, if an individual, the service sold, the price of the service, the date of sale, the reason for the exemption, and the sales invoice number. The monthly log shall be maintained pursuant to the same requirements and subject to the same penalties imposed for the keeping of similar records pursuant to this chapter.

23-00149-17 2017524__

Section 2. Paragraph (c) of subsection (5) of section 790.06, Florida Statutes, is amended to read:

790.06 License to carry concealed weapon or firearm.—

(5) The applicant shall submit to the Department of Agriculture and Consumer Services or an approved tax collector pursuant to s. 790.0625:

(c) A full set of fingerprints of the applicant administered by a law enforcement agency or the Division of Licensing of the Department of Agriculture and Consumer Services or an approved tax collector pursuant to s. 790.0625 together with any personal identifying information required by federal law to process fingerprints. Charges for fingerprint services under this paragraph are not subject to the sales tax on fingerprint services imposed in s. 212.05(1)(i).

Section 3. Subsection (2) of section 790.062, Florida Statutes, is amended to read:

790.062 Members and veterans of United States Armed Forces; exceptions from licensure provisions.—

(2) The Department of Agriculture and Consumer Services shall accept fingerprints of an applicant under this section administered by any law enforcement agency, military provost, or other military unit charged with law enforcement duties or as otherwise provided for in s. 790.06(5)(c). Charges for fingerprint services under this subsection are not subject to the sales tax on fingerprint services imposed in s. 212.05(1)(i).

Section 4. This act shall take effect July 1, 2017.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Judiciary, *Chair*
Banking and Insurance, *Vice Chair*
Agriculture
Appropriations Subcommittee on Finance and Tax
Regulated Industries

JOINT COMMITTEE:

Joint Committee on Public Counsel Oversight

SENATOR GREG STEUBE

23rd District

February 9, 2017

The Honorable Kelli Stargel
Florida Senate
322 Senate Office Building
404 South Monroe Street
Tallahassee, FL 32399-1100

Dear Senator Stargel,

I am writing this letter because my bill, SB 524 – Sales and Use Tax on Investigation and Detective Services, has been referred to the Senate Subcommittee on Finance and Tax. I am respectfully requesting that you place the bill on your committee's calendar for the next committee week.

Thank you for your consideration. Please contact me if you have any questions.

Very respectfully yours,

A handwritten signature in black ink, appearing to be "W. Gregory Steube".

W. Gregory Steube, District 23

REPLY TO:

- ☐ 722 Apex Road, Unit A, Sarasota, Florida 34240 (941)342-9162
- ☐ 326 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5023

Senate's Website: www.flsenate.gov

JOE NEGRON
President of the Senate

ANITERE FLORES
President Pro Tempore

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Appropriations Subcommittee on Finance and Tax

BILL: SB 654

INTRODUCER: Senator Latvala

SUBJECT: Transportation

DATE: March 19, 2017

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Price	Miller	TR	Favorable
2.	Gross	Diez-Arguelles	AFT	Recommend: Favorable
3.			AP	

I. Summary:

SB 654 shifts the distribution of the annual license taxes imposed on certain motor vehicle registrations from the General Revenue Fund to the State Transportation Trust Fund.¹ Beginning in Fiscal Year 2019-2020, 50 percent of the portion of the annual license tax that is deposited into the General Revenue Fund is shifted to the State Transportation Trust Fund; in Fiscal Year 2020-2021, the remaining 50 percent is also shifted.

The Revenue Estimating Conference estimates that this bill reduces General Revenue Fund receipts by \$57.6 million in Fiscal Year 2019-2020 and \$125.2 million in Fiscal Year 2020-2021 and thereafter. The bill increases State Transportation Trust Fund receipts by the same amounts as General Revenue Fund receipts are reduced.

This bill takes effect on July 1, 2019.

II. Present Situation:

Section 320.08, F.S., imposes annual license taxes for the operation of motor vehicles, mopeds, motorized bicycles, tri-vehicles, trailers, and mobile homes. Motorcycle and moped registrants pay a flat tax, of which no money is deposited into the General Revenue Fund. The annual license tax to register an ancient or antique motorcycle is \$7.50, of which \$2.50 is deposited into the General Revenue Fund.²

Private use vehicle and private use tri-vehicle registrants pay an annual license tax ranging from \$7.50 to \$32.50 based on weight. No portion of the license taxes derived from these types of vehicles are deposited into the General Revenue Fund.³

¹ Section 320.20, F.S., outlines the annual license tax disposition of proceeds.

² Section 320.08(1), F.S.

³ Section 320.08(2) and (3), F.S.

Registrants of heavy trucks (vehicles weighing 5,001 pounds or more), semitrailers drawn by means of a fifth-wheel, school buses, wreckers, hearses, and ambulances pay annual license taxes ranging from \$13.50 to \$1,322.00 depending upon different factors, mainly vehicle weight. A portion of the license tax in each class is deposited into the General Revenue Fund.⁴

For-hire vehicle registrants pay annual license taxes ranging from \$17.00 plus \$1.50 cwt⁵ to \$17.00 plus \$2.00 per cwt, depending upon how many passengers the vehicle is capable of holding, with a portion of each license tax deposited into the General Revenue Fund.⁶

Trailers for private use, trailers for hire, and recreational vehicle registrants pay annual license taxes ranging from \$6.75 to \$47.25, with a portion of each license tax deposited into the General Revenue Fund.⁷

A franchised motor vehicle dealer, independent motor vehicle dealer, marine boat trailer dealer, or mobile home dealer and manufacturer pays annual license taxes of \$17.00, of which \$4.50 is deposited into the General Revenue Fund. Exempt or official license plate registrants pay \$4.00, of which \$1.00 is deposited into the General Revenue Fund. Registrants of a motor vehicle for hire operated wholly within a city or within 25 miles thereof pay \$17.00, of which \$4.50 is deposited into the General Revenue Fund; plus \$2.00 per cwt, of which 50 cents shall be deposited into the General Revenue Fund.⁸

The first proceeds of the annual license taxes are deposited into the district Capital Outlay and Debt Service School Trust Fund pursuant to Article XII, section 9(d) of the Florida Constitution⁹ with the remainder of such revenues going to the State Transportation Trust Fund and the General Revenue Fund.

III. Effect of Proposed Changes:

SB 654 shifts the distribution of the annual license taxes imposed on certain motor vehicle registrations from the General Revenue Fund to the State Transportation Trust Fund. Beginning in Fiscal Year 2019-2020, 50 percent of the portion of the annual license tax that is deposited into the General Revenue Fund is shifted to the State Transportation Trust Fund; in Fiscal Year 2020-2021, the remaining 50 percent is also shifted.

The initial and renewal registration license tax amount for each class and type of motor vehicle remains unchanged.

⁴ Section 320.08(4) and (5), F.S.

⁵ “Cwt” means the weight per hundred pounds, or major fraction thereof, of a motor vehicle. For example, 2,000 lbs. is approximately 20 cwt. Section 320.01(8), F.S.

⁶ Section 320.08(6), F.S.

⁷ Section 320.08(7), (8), (9), and (10), F.S.

⁸ Section 320.08(12), (13), and (14), F.S.

⁹ Section 320.20, F.S.

IV. Constitutional Issues:**A. Municipality/County Mandates Restrictions:**

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

To the extent that increased revenue in the STTF results in more contract lettings by the Florida Department of Transportation (FDOT), private sector contractors may experience an indeterminate positive fiscal impact, and the traveling public may experience an indeterminate positive impact due to increased mobility. There would be a corresponding reduction in revenue available for programs that are currently paid for from the General Revenue Fund. To the extent that these programs are reduced, there may be an indeterminate negative fiscal impact to the general public benefiting from the programs.

C. Government Sector Impact:

The Revenue Estimating Conference estimates that this bill reduces General Revenue Fund receipts by \$57.6 million in Fiscal Year 2019-2020 and \$125.2 million in Fiscal Year 2020-2021. The bill increases State Transportation Trust Fund receipts by the same amounts as General Revenue Fund receipts are reduced.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 320.08 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

By Senator Latvala

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1 A bill to be entitled
 2 An act relating to transportation; amending s. 320.08,
 3 F.S.; providing for a future reduction in specified
 4 fees from annual license taxes which must be deposited
 5 into the General Revenue Fund; providing for the
 6 subsequent deletion of the requirement that specified
 7 fees from annual license taxes be deposited into the
 8 General Revenue Fund; providing effective dates.
 9
 10 Be It Enacted by the Legislature of the State of Florida:
 11
 12 Section 1. Section 320.08, Florida Statutes, is amended to
 13 read:
 14 320.08 License taxes.—Except as otherwise provided herein,
 15 there are hereby levied and imposed annual license taxes for the
 16 operation of motor vehicles, mopeds, motorized bicycles as
 17 defined in s. 316.003(3) ~~s. 316.003(2)~~, tri-vehicles as defined
 18 in s. 316.003, and mobile homes as defined in s. 320.01, which
 19 shall be paid to and collected by the department or its agent
 20 upon the registration or renewal of registration of the
 21 following:
 22 (1) MOTORCYCLES AND MOPEDS.—
 23 (a) Any motorcycle: \$10 flat.
 24 (b) Any moped: \$5 flat.
 25 (c) Upon registration of a motorcycle, motor-driven cycle,
 26 or moped, in addition to the license taxes specified in this
 27 subsection, a nonrefundable motorcycle safety education fee in
 28 the amount of \$2.50 shall be paid. The proceeds of such
 29 additional fee shall be deposited in the Highway Safety
 30 Operating Trust Fund to fund a motorcycle driver improvement
 31 program implemented pursuant to s. 322.025, the Florida
 32 Motorcycle Safety Education Program established in s. 322.0255,

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33 or the general operations of the department.
 34 (d) An ancient or antique motorcycle: \$7.50 flat, of which
 35 \$1.25 ~~\$2.50~~ shall be deposited into the General Revenue Fund.
 36 (2) AUTOMOBILES OR TRI-VEHICLES FOR PRIVATE USE.—
 37 (a) An ancient or antique automobile, as defined in s.
 38 320.086, or a street rod, as defined in s. 320.0863: \$7.50 flat.
 39 (b) Net weight of less than 2,500 pounds: \$14.50 flat.
 40 (c) Net weight of 2,500 pounds or more, but less than 3,500
 41 pounds: \$22.50 flat.
 42 (d) Net weight of 3,500 pounds or more: \$32.50 flat.
 43 (3) TRUCKS.—
 44 (a) Net weight of less than 2,000 pounds: \$14.50 flat.
 45 (b) Net weight of 2,000 pounds or more, but not more than
 46 3,000 pounds: \$22.50 flat.
 47 (c) Net weight more than 3,000 pounds, but not more than
 48 5,000 pounds: \$32.50 flat.
 49 (d) A truck defined as a "goat," or other vehicle if used
 50 in the field by a farmer or in the woods for the purpose of
 51 harvesting a crop, including naval stores, during such
 52 harvesting operations, and which is not principally operated
 53 upon the roads of the state: \$7.50 flat. The term "goat" means a
 54 motor vehicle designed, constructed, and used principally for
 55 the transportation of citrus fruit within citrus groves or for
 56 the transportation of crops on farms, and which can also be used
 57 for hauling associated equipment or supplies, including required
 58 sanitary equipment, and the towing of farm trailers.
 59 (e) An ancient or antique truck, as defined in s. 320.086:
 60 \$7.50 flat.
 61 (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS

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VEHICLE WEIGHT.—

(a) Gross vehicle weight of 5,001 pounds or more, but less than 6,000 pounds: \$60.75 flat, of which \$7.88 ~~\$15.75~~ shall be deposited into the General Revenue Fund.

(b) Gross vehicle weight of 6,000 pounds or more, but less than 8,000 pounds: \$87.75 flat, of which \$11.38 ~~\$22.75~~ shall be deposited into the General Revenue Fund.

(c) Gross vehicle weight of 8,000 pounds or more, but less than 10,000 pounds: \$103 flat, of which \$13.50 ~~\$27~~ shall be deposited into the General Revenue Fund.

(d) Gross vehicle weight of 10,000 pounds or more, but less than 15,000 pounds: \$118 flat, of which \$15.50 ~~\$31~~ shall be deposited into the General Revenue Fund.

(e) Gross vehicle weight of 15,000 pounds or more, but less than 20,000 pounds: \$177 flat, of which \$23 ~~\$46~~ shall be deposited into the General Revenue Fund.

(f) Gross vehicle weight of 20,000 pounds or more, but less than 26,001 pounds: \$251 flat, of which \$32.50 ~~\$65~~ shall be deposited into the General Revenue Fund.

(g) Gross vehicle weight of 26,001 pounds or more, but less than 35,000: \$324 flat, of which \$42 ~~\$84~~ shall be deposited into the General Revenue Fund.

(h) Gross vehicle weight of 35,000 pounds or more, but less than 44,000 pounds: \$405 flat, of which \$52.50 ~~\$105~~ shall be deposited into the General Revenue Fund.

(i) Gross vehicle weight of 44,000 pounds or more, but less than 55,000 pounds: \$773 flat, of which \$100.50 ~~\$201~~ shall be deposited into the General Revenue Fund.

(j) Gross vehicle weight of 55,000 pounds or more, but less

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than 62,000 pounds: \$916 flat, of which \$119 ~~\$238~~ shall be deposited into the General Revenue Fund.

(k) Gross vehicle weight of 62,000 pounds or more, but less than 72,000 pounds: \$1,080 flat, of which \$140 ~~\$280~~ shall be deposited into the General Revenue Fund.

(l) Gross vehicle weight of 72,000 pounds or more: \$1,322 flat, of which \$171.50 ~~\$343~~ shall be deposited into the General Revenue Fund.

(m) Notwithstanding the declared gross vehicle weight, a truck tractor used within a 150-mile radius of its home address is eligible for a license plate for a fee of \$324 flat if:

1. The truck tractor is used exclusively for hauling forestry products; or

2. The truck tractor is used primarily for the hauling of forestry products, and is also used for the hauling of associated forestry harvesting equipment used by the owner of the truck tractor.

Of the fee imposed by this paragraph, \$42 ~~\$84~~ shall be deposited into the General Revenue Fund.

(n) A truck tractor or heavy truck, not operated as a for-hire vehicle, which is engaged exclusively in transporting raw, unprocessed, and nonmanufactured agricultural or horticultural products within a 150-mile radius of its home address, is eligible for a restricted license plate for a fee of:

1. If such vehicle's declared gross vehicle weight is less than 44,000 pounds, \$87.75 flat, of which \$11.38 ~~\$22.75~~ shall be deposited into the General Revenue Fund.

2. If such vehicle's declared gross vehicle weight is

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 120 44,000 pounds or more and such vehicle only transports from the
 121 point of production to the point of primary manufacture; to the
 122 point of assembling the same; or to a shipping point of a rail,
 123 water, or motor transportation company, \$324 flat, of which \$42
 124 ~~\$84~~ shall be deposited into the General Revenue Fund.

125
 126 Such not-for-hire truck tractors and heavy trucks used
 127 exclusively in transporting raw, unprocessed, and
 128 nonmanufactured agricultural or horticultural products may be
 129 incidentally used to haul farm implements and fertilizers
 130 delivered direct to the growers. The department may require any
 131 documentation deemed necessary to determine eligibility prior to
 132 issuance of this license plate. For the purpose of this
 133 paragraph, "not-for-hire" means the owner of the motor vehicle
 134 must also be the owner of the raw, unprocessed, and
 135 nonmanufactured agricultural or horticultural product, or the
 136 user of the farm implements and fertilizer being delivered.

137 (5) SEMITRAILERS, FEES ACCORDING TO GROSS VEHICLE WEIGHT;
 138 SCHOOL BUSES; SPECIAL PURPOSE VEHICLES.—

139 (a)1. A semitrailer drawn by a GVW truck tractor by means
 140 of a fifth-wheel arrangement: \$13.50 flat per registration year
 141 or any part thereof, of which \$1.75 ~~\$3.50~~ shall be deposited
 142 into the General Revenue Fund.

143 2. A semitrailer drawn by a GVW truck tractor by means of a
 144 fifth-wheel arrangement: \$68 flat per permanent registration, of
 145 which \$9 ~~\$18~~ shall be deposited into the General Revenue Fund.

146 (b) A motor vehicle equipped with machinery and designed
 147 for the exclusive purpose of well drilling, excavation,
 148 construction, spraying, or similar activity, and which is not

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 149 designed or used to transport loads other than the machinery
 150 described above over public roads: \$44 flat, of which \$5.75
 151 ~~\$11.50~~ shall be deposited into the General Revenue Fund.

152 (c) A school bus used exclusively to transport pupils to
 153 and from school or school or church activities or functions
 154 within their own county: \$41 flat, of which \$5.50 ~~\$11~~ shall be
 155 deposited into the General Revenue Fund.

156 (d) A wrecker, as defined in s. 320.01, which is used to
 157 tow a vessel as defined in s. 327.02, a disabled, abandoned,
 158 stolen-recovered, or impounded motor vehicle as defined in s.
 159 320.01, or a replacement motor vehicle as defined in s. 320.01:
 160 \$41 flat, of which \$5.50 ~~\$11~~ shall be deposited into the General
 161 Revenue Fund.

162 (e) A wrecker that is used to tow any nondisabled motor
 163 vehicle, a vessel, or any other cargo unless used as defined in
 164 paragraph (d), as follows:

165 1. Gross vehicle weight of 10,000 pounds or more, but less
 166 than 15,000 pounds: \$118 flat, of which \$15.50 ~~\$31~~ shall be
 167 deposited into the General Revenue Fund.

168 2. Gross vehicle weight of 15,000 pounds or more, but less
 169 than 20,000 pounds: \$177 flat, of which \$23 ~~\$46~~ shall be
 170 deposited into the General Revenue Fund.

171 3. Gross vehicle weight of 20,000 pounds or more, but less
 172 than 26,000 pounds: \$251 flat, of which \$32.50 ~~\$65~~ shall be
 173 deposited into the General Revenue Fund.

174 4. Gross vehicle weight of 26,000 pounds or more, but less
 175 than 35,000 pounds: \$324 flat, of which \$42 ~~\$84~~ shall be
 176 deposited into the General Revenue Fund.

177 5. Gross vehicle weight of 35,000 pounds or more, but less

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178 than 44,000 pounds: \$405 flat, of which \$52.50 ~~\$105~~ shall be
179 deposited into the General Revenue Fund.

180 6. Gross vehicle weight of 44,000 pounds or more, but less
181 than 55,000 pounds: \$772 flat, of which \$100 ~~\$200~~ shall be
182 deposited into the General Revenue Fund.

183 7. Gross vehicle weight of 55,000 pounds or more, but less
184 than 62,000 pounds: \$915 flat, of which \$118.50 ~~\$237~~ shall be
185 deposited into the General Revenue Fund.

186 8. Gross vehicle weight of 62,000 pounds or more, but less
187 than 72,000 pounds: \$1,080 flat, of which \$140 ~~\$280~~ shall be
188 deposited into the General Revenue Fund.

189 9. Gross vehicle weight of 72,000 pounds or more: \$1,322
190 flat, of which \$171.50 ~~\$343~~ shall be deposited into the General
191 Revenue Fund.

192 (f) A hearse or ambulance: \$40.50 flat, of which \$5.25
193 ~~\$10.50~~ shall be deposited into the General Revenue Fund.

194 (6) MOTOR VEHICLES FOR HIRE.—

195 (a) Under nine passengers: \$17 flat, of which \$2.25 ~~\$4.50~~
196 shall be deposited into the General Revenue Fund; plus \$1.50 per
197 cwt, of which 25 ~~50~~ cents shall be deposited into the General
198 Revenue Fund.

199 (b) Nine passengers and over: \$17 flat, of which \$2.25
200 ~~\$4.50~~ shall be deposited into the General Revenue Fund; plus \$2
201 per cwt, of which 25 ~~50~~ cents shall be deposited into the
202 General Revenue Fund.

203 (7) TRAILERS FOR PRIVATE USE.—

204 (a) Any trailer weighing 500 pounds or less: \$6.75 flat per
205 year or any part thereof, of which 88 cents ~~\$1.75~~ shall be
206 deposited into the General Revenue Fund.

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207 (b) Net weight over 500 pounds: \$3.50 flat, of which 50
208 ~~cents~~ ~~\$1~~ shall be deposited into the General Revenue Fund; plus
209 \$1 per cwt, of which 13 ~~25~~ cents shall be deposited into the
210 General Revenue Fund.

211 (8) TRAILERS FOR HIRE.—

212 (a) Net weight under 2,000 pounds: \$3.50 flat, of which 50
213 ~~cents~~ ~~\$1~~ shall be deposited into the General Revenue Fund; plus
214 \$1.50 per cwt, of which 25 ~~50~~ cents shall be deposited into the
215 General Revenue Fund.

216 (b) Net weight 2,000 pounds or more: \$13.50 flat, of which
217 \$1.75 ~~\$3.50~~ shall be deposited into the General Revenue Fund;
218 plus \$1.50 per cwt, of which 25 ~~50~~ cents shall be deposited into
219 the General Revenue Fund.

220 (9) RECREATIONAL VEHICLE-TYPE UNITS.—

221 (a) A travel trailer or fifth-wheel trailer, as defined by
222 s. 320.01(1)(b), that does not exceed 35 feet in length: \$27
223 flat, of which \$3.50 ~~\$7~~ shall be deposited into the General
224 Revenue Fund.

225 (b) A camping trailer, as defined by s. 320.01(1)(b)2.:
226 \$13.50 flat, of which \$1.75 ~~\$3.50~~ shall be deposited into the
227 General Revenue Fund.

228 (c) A motor home, as defined by s. 320.01(1)(b)4.:

229 1. Net weight of less than 4,500 pounds: \$27 flat, of which
230 \$3.50 ~~\$7~~ shall be deposited into the General Revenue Fund.

231 2. Net weight of 4,500 pounds or more: \$47.25 flat, of
232 which \$6.13 ~~\$12.25~~ shall be deposited into the General Revenue
233 Fund.

234 (d) A truck camper as defined by s. 320.01(1)(b)3.:

235 1. Net weight of less than 4,500 pounds: \$27 flat, of which

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236 \$3.50 ~~\$7~~ shall be deposited into the General Revenue Fund.

237 2. Net weight of 4,500 pounds or more: \$47.25 flat, of

238 which \$6.13 ~~\$12.25~~ shall be deposited into the General Revenue

239 Fund.

240 (e) A private motor coach as defined by s. 320.01(1)(b)5.:

241 1. Net weight of less than 4,500 pounds: \$27 flat, of which

242 \$3.50 ~~\$7~~ shall be deposited into the General Revenue Fund.

243 2. Net weight of 4,500 pounds or more: \$47.25 flat, of

244 which \$6.13 ~~\$12.25~~ shall be deposited into the General Revenue

245 Fund.

246 (10) PARK TRAILERS; TRAVEL TRAILERS; FIFTH-WHEEL TRAILERS;

247 35 FEET TO 40 FEET.—

248 (a) Park trailers.—Any park trailer, as defined in s.

249 320.01(1)(b)7.: \$25 flat.

250 (b) A travel trailer or fifth-wheel trailer, as defined in

251 s. 320.01(1)(b), that exceeds 35 feet: \$25 flat.

252 (11) MOBILE HOMES.—

253 (a) A mobile home not exceeding 35 feet in length: \$20

254 flat.

255 (b) A mobile home over 35 feet in length, but not exceeding

256 40 feet: \$25 flat.

257 (c) A mobile home over 40 feet in length, but not exceeding

258 45 feet: \$30 flat.

259 (d) A mobile home over 45 feet in length, but not exceeding

260 50 feet: \$35 flat.

261 (e) A mobile home over 50 feet in length, but not exceeding

262 55 feet: \$40 flat.

263 (f) A mobile home over 55 feet in length, but not exceeding

264 60 feet: \$45 flat.

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265 (g) A mobile home over 60 feet in length, but not exceeding

266 65 feet: \$50 flat.

267 (h) A mobile home over 65 feet in length: \$80 flat.

268 (12) DEALER AND MANUFACTURER LICENSE PLATES.—A franchised

269 motor vehicle dealer, independent motor vehicle dealer, marine

270 boat trailer dealer, or mobile home dealer and manufacturer

271 license plate: \$17 flat, of which \$2.25 ~~\$4.50~~ shall be deposited

272 into the General Revenue Fund.

273 (13) EXEMPT OR OFFICIAL LICENSE PLATES.—Any exempt or

274 official license plate: \$4 flat, of which 50 cents ~~\$1~~ shall be

275 deposited into the General Revenue Fund.

276 (14) LOCALLY OPERATED MOTOR VEHICLES FOR HIRE.—A motor

277 vehicle for hire operated wholly within a city or within 25

278 miles thereof: \$17 flat, of which \$2.25 ~~\$4.50~~ shall be deposited

279 into the General Revenue Fund; plus \$2 per cwt, of which 25 ~~50~~

280 cents shall be deposited into the General Revenue Fund.

281 (15) TRANSPORTER.—Any transporter license plate issued to a

282 transporter pursuant to s. 320.133: \$101.25 flat, of which

283 \$13.13 ~~\$26.25~~ shall be deposited into the General Revenue Fund.

284 Section 2. Effective July 1, 2020, subsections (1), (4)

285 through (9) and (12) through (15) of section 320.08, Florida

286 Statutes, as amended by this act, are amended to read:

287 320.08 License taxes.—Except as otherwise provided herein,

288 there are hereby levied and imposed annual license taxes for the

289 operation of motor vehicles, mopeds, motorized bicycles as

290 defined in s. 316.003(3), tri-vehicles as defined in s. 316.003,

291 and mobile homes as defined in s. 320.01, which shall be paid to

292 and collected by the department or its agent upon the

293 registration or renewal of registration of the following:

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294 (1) MOTORCYCLES AND MOPEDS.—

295 (a) Any motorcycle: \$10 flat.

296 (b) Any moped: \$5 flat.

297 (c) Upon registration of a motorcycle, motor-driven cycle,
298 or moped, in addition to the license taxes specified in this
299 subsection, a nonrefundable motorcycle safety education fee in
300 the amount of \$2.50 shall be paid. The proceeds of such
301 additional fee shall be deposited in the Highway Safety
302 Operating Trust Fund to fund a motorcycle driver improvement
303 program implemented pursuant to s. 322.025, the Florida
304 Motorcycle Safety Education Program established in s. 322.0255,
305 or the general operations of the department.

306 (d) An ancient or antique motorcycle: \$7.50 flat, ~~of which~~
307 ~~\$1.25 shall be deposited into the General Revenue Fund.~~

308 (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS
309 VEHICLE WEIGHT.—

310 (a) Gross vehicle weight of 5,001 pounds or more, but less
311 than 6,000 pounds: \$60.75 flat, ~~of which \$7.88 shall be~~
312 ~~deposited into the General Revenue Fund.~~

313 (b) Gross vehicle weight of 6,000 pounds or more, but less
314 than 8,000 pounds: \$87.75 flat, ~~of which \$11.38 shall be~~
315 ~~deposited into the General Revenue Fund.~~

316 (c) Gross vehicle weight of 8,000 pounds or more, but less
317 than 10,000 pounds: \$103 flat, ~~of which \$13.50 shall be~~
318 ~~deposited into the General Revenue Fund.~~

319 (d) Gross vehicle weight of 10,000 pounds or more, but less
320 than 15,000 pounds: \$118 flat, ~~of which \$15.50 shall be~~
321 ~~deposited into the General Revenue Fund.~~

322 (e) Gross vehicle weight of 15,000 pounds or more, but less

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323 than 20,000 pounds: \$177 flat, ~~of which \$23 shall be deposited~~
324 ~~into the General Revenue Fund.~~

325 (f) Gross vehicle weight of 20,000 pounds or more, but less
326 than 26,001 pounds: \$251 flat, ~~of which \$32.50 shall be~~
327 ~~deposited into the General Revenue Fund.~~

328 (g) Gross vehicle weight of 26,001 pounds or more, but less
329 than 35,000: \$324 flat, ~~of which \$42 shall be deposited into the~~
330 ~~General Revenue Fund.~~

331 (h) Gross vehicle weight of 35,000 pounds or more, but less
332 than 44,000 pounds: \$405 flat, ~~of which \$52.50 shall be~~
333 ~~deposited into the General Revenue Fund.~~

334 (i) Gross vehicle weight of 44,000 pounds or more, but less
335 than 55,000 pounds: \$773 flat, ~~of which \$100.50 shall be~~
336 ~~deposited into the General Revenue Fund.~~

337 (j) Gross vehicle weight of 55,000 pounds or more, but less
338 than 62,000 pounds: \$916 flat, ~~of which \$119 shall be deposited~~
339 ~~into the General Revenue Fund.~~

340 (k) Gross vehicle weight of 62,000 pounds or more, but less
341 than 72,000 pounds: \$1,080 flat, ~~of which \$140 shall be~~
342 ~~deposited into the General Revenue Fund.~~

343 (l) Gross vehicle weight of 72,000 pounds or more: \$1,322
344 flat, ~~of which \$171.50 shall be deposited into the General~~
345 ~~Revenue Fund.~~

346 (m) Notwithstanding the declared gross vehicle weight, a
347 truck tractor used within a 150-mile radius of its home address
348 is eligible for a license plate for a fee of \$324 flat if:

349 1. The truck tractor is used exclusively for hauling
350 forestry products; or

351 2. The truck tractor is used primarily for the hauling of

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forestry products, and is also used for the hauling of associated forestry harvesting equipment used by the owner of the truck tractor.

~~Of the fee imposed by this paragraph, \$42 shall be deposited into the General Revenue Fund.~~

(n) A truck tractor or heavy truck, not operated as a for-hire vehicle, which is engaged exclusively in transporting raw, unprocessed, and nonmanufactured agricultural or horticultural products within a 150-mile radius of its home address, is eligible for a restricted license plate for a fee of:

1. If such vehicle's declared gross vehicle weight is less than 44,000 pounds, \$87.75 flat, ~~of which \$11.38 shall be deposited into the General Revenue Fund.~~

2. If such vehicle's declared gross vehicle weight is 44,000 pounds or more and such vehicle only transports from the point of production to the point of primary manufacture; to the point of assembling the same; or to a shipping point of a rail, water, or motor transportation company, \$324 flat, ~~of which \$42 shall be deposited into the General Revenue Fund.~~

Such not-for-hire truck tractors and heavy trucks used exclusively in transporting raw, unprocessed, and nonmanufactured agricultural or horticultural products may be incidentally used to haul farm implements and fertilizers delivered direct to the growers. The department may require any documentation deemed necessary to determine eligibility prior to issuance of this license plate. For the purpose of this paragraph, "not-for-hire" means the owner of the motor vehicle

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must also be the owner of the raw, unprocessed, and nonmanufactured agricultural or horticultural product, or the user of the farm implements and fertilizer being delivered.

(5) SEMITRAILERS, FEES ACCORDING TO GROSS VEHICLE WEIGHT; SCHOOL BUSES; SPECIAL PURPOSE VEHICLES.—

(a)1. A semitrailer drawn by a GVW truck tractor by means of a fifth-wheel arrangement: \$13.50 flat per registration year or any part thereof, ~~of which \$1.75 shall be deposited into the General Revenue Fund.~~

2. A semitrailer drawn by a GVW truck tractor by means of a fifth-wheel arrangement: \$68 flat per permanent registration, ~~of which \$9 shall be deposited into the General Revenue Fund.~~

(b) A motor vehicle equipped with machinery and designed for the exclusive purpose of well drilling, excavation, construction, spraying, or similar activity, and which is not designed or used to transport loads other than the machinery described above over public roads: \$44 flat, ~~of which \$5.75 shall be deposited into the General Revenue Fund.~~

(c) A school bus used exclusively to transport pupils to and from school or school or church activities or functions within their own county: \$41 flat, ~~of which \$5.50 shall be deposited into the General Revenue Fund.~~

(d) A wrecker, as defined in s. 320.01, which is used to tow a vessel as defined in s. 327.02, a disabled, abandoned, stolen-recovered, or impounded motor vehicle as defined in s. 320.01, or a replacement motor vehicle as defined in s. 320.01: \$41 flat, ~~of which \$5.50 shall be deposited into the General Revenue Fund.~~

(e) A wrecker that is used to tow any nondisabled motor

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vehicle, a vessel, or any other cargo unless used as defined in paragraph (d), as follows:

1. Gross vehicle weight of 10,000 pounds or more, but less than 15,000 pounds: \$118 flat, ~~of which \$15.50 shall be deposited into the General Revenue Fund.~~
2. Gross vehicle weight of 15,000 pounds or more, but less than 20,000 pounds: \$177 flat, ~~of which \$23 shall be deposited into the General Revenue Fund.~~
3. Gross vehicle weight of 20,000 pounds or more, but less than 26,000 pounds: \$251 flat, ~~of which \$32.50 shall be deposited into the General Revenue Fund.~~
4. Gross vehicle weight of 26,000 pounds or more, but less than 35,000 pounds: \$324 flat, ~~of which \$42 shall be deposited into the General Revenue Fund.~~
5. Gross vehicle weight of 35,000 pounds or more, but less than 44,000 pounds: \$405 flat, ~~of which \$52.50 shall be deposited into the General Revenue Fund.~~
6. Gross vehicle weight of 44,000 pounds or more, but less than 55,000 pounds: \$772 flat, ~~of which \$100 shall be deposited into the General Revenue Fund.~~
7. Gross vehicle weight of 55,000 pounds or more, but less than 62,000 pounds: \$915 flat, ~~of which \$118.50 shall be deposited into the General Revenue Fund.~~
8. Gross vehicle weight of 62,000 pounds or more, but less than 72,000 pounds: \$1,080 flat, ~~of which \$140 shall be deposited into the General Revenue Fund.~~
9. Gross vehicle weight of 72,000 pounds or more: \$1,322 flat, ~~of which \$171.50 shall be deposited into the General Revenue Fund.~~

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(f) A hearse or ambulance: \$40.50 flat, ~~of which \$5.25 shall be deposited into the General Revenue Fund.~~

(6) MOTOR VEHICLES FOR HIRE.—

(a) Under nine passengers: \$17 flat, ~~of which \$2.25 shall be deposited into the General Revenue Fund; plus \$1.50 per cwt, of which 25 cents shall be deposited into the General Revenue Fund.~~

(b) Nine passengers and over: \$17 flat, ~~of which \$2.25 shall be deposited into the General Revenue Fund; plus \$2 per cwt, of which 25 cents shall be deposited into the General Revenue Fund.~~

(7) TRAILERS FOR PRIVATE USE.—

(a) Any trailer weighing 500 pounds or less: \$6.75 flat per year or any part thereof, ~~of which 88 cents shall be deposited into the General Revenue Fund.~~

(b) Net weight over 500 pounds: \$3.50 flat, ~~of which 50 cents shall be deposited into the General Revenue Fund; plus \$1 per cwt, of which 13 cents shall be deposited into the General Revenue Fund.~~

(8) TRAILERS FOR HIRE.—

(a) Net weight under 2,000 pounds: \$3.50 flat, ~~of which 50 cents shall be deposited into the General Revenue Fund; plus \$1.50 per cwt, of which 25 cents shall be deposited into the General Revenue Fund.~~

(b) Net weight 2,000 pounds or more: \$13.50 flat, ~~of which \$1.75 shall be deposited into the General Revenue Fund; plus \$1.50 per cwt, of which 25 cents shall be deposited into the General Revenue Fund.~~

(9) RECREATIONAL VEHICLE-TYPE UNITS.—

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468 (a) A travel trailer or fifth-wheel trailer, as defined by
 469 s. 320.01(1)(b), that does not exceed 35 feet in length: \$27
 470 flat, ~~of which \$3.50 shall be deposited into the General Revenue~~
 471 ~~Fund.~~

472 (b) A camping trailer, as defined by s. 320.01(1)(b)2.:
 473 \$13.50 flat, ~~of which \$1.75 shall be deposited into the General~~
 474 ~~Revenue Fund.~~

475 (c) A motor home, as defined by s. 320.01(1)(b)4.:
 476 1. Net weight of less than 4,500 pounds: \$27 flat, ~~of which~~
 477 ~~\$3.50 shall be deposited into the General Revenue Fund.~~

478 2. Net weight of 4,500 pounds or more: \$47.25 flat, ~~of~~
 479 ~~which \$6.13 shall be deposited into the General Revenue Fund.~~

480 (d) A truck camper as defined by s. 320.01(1)(b)3.:

481 1. Net weight of less than 4,500 pounds: \$27 flat, ~~of which~~
 482 ~~\$3.50 shall be deposited into the General Revenue Fund.~~

483 2. Net weight of 4,500 pounds or more: \$47.25 flat, ~~of~~
 484 ~~which \$6.13 shall be deposited into the General Revenue Fund.~~

485 (e) A private motor coach as defined by s. 320.01(1)(b)5.:

486 1. Net weight of less than 4,500 pounds: \$27 flat, ~~of which~~
 487 ~~\$3.50 shall be deposited into the General Revenue Fund.~~

488 2. Net weight of 4,500 pounds or more: \$47.25 flat, ~~of~~
 489 ~~which \$6.13 shall be deposited into the General Revenue Fund.~~

490 (12) DEALER AND MANUFACTURER LICENSE PLATES.—A franchised
 491 motor vehicle dealer, independent motor vehicle dealer, marine
 492 boat trailer dealer, or mobile home dealer and manufacturer
 493 license plate: \$17 flat, ~~of which \$2.25 shall be deposited into~~
 494 ~~the General Revenue Fund.~~

495 (13) EXEMPT OR OFFICIAL LICENSE PLATES.—Any exempt or
 496 official license plate: \$4 flat, ~~of which 50 cents shall be~~

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497 ~~deposited into the General Revenue Fund.~~

498 (14) LOCALLY OPERATED MOTOR VEHICLES FOR HIRE.—A motor
 499 vehicle for hire operated wholly within a city or within 25
 500 miles thereof: \$17 flat, ~~of which \$2.25 shall be deposited into~~
 501 ~~the General Revenue Fund; plus \$2 per cwt, of which 25 cents~~
 502 ~~shall be deposited into the General Revenue Fund.~~

503 (15) TRANSPORTER.—Any transporter license plate issued to a
 504 transporter pursuant to s. 320.133: \$101.25 flat, ~~of which~~
 505 ~~\$13.13 shall be deposited into the General Revenue Fund.~~

506 Section 3. Except as otherwise expressly provided in this
 507 act, this act shall take effect July 1, 2019.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:
Appropriations, *Chair*
Commerce and Tourism
Environmental Preservation and Conservation
Rules

JOINT COMMITTEE:
Joint Legislative Budget Commission,
Alternating Chair

SENATOR JACK LATVALA
16th District

March 14, 2017

The Honorable Kelli Stargel
322 Senate Office Building
404 South Monroe Street
Tallahassee, FL 32399-1100

Dear Chair Stargel,

I respectfully request you place Senate Bill 654, relating to Transportation, on your Appropriations Subcommittee on Finance and Tax agenda at your earliest convenience.

Should you have any questions or concerns regarding this legislation, please do not hesitate to contact me personally.

Sincerely,

A handwritten signature in black ink that reads "Jack".

Jack Latvala
Senator, 16th District

cc: Jose Diez-Arguelles, Staff Director

REPLY TO:

- ☐ 26133 U.S. Highway 19 North, Suite 201, Clearwater, Florida 33763 (727) 793-2797 FAX: (727) 793-2799
- ☐ 412 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5016

Senate's Website: www.flsenate.gov

JOE NEGRON
President of the Senate

ANITERE FLORES
President Pro Tempore

THE FLORIDA SENATE

APPEARANCE RECORD

3/21/17

Meeting Date

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

654

Bill Number (if applicable)

Topic Transportation Funding

Amendment Barcode (if applicable)

Name Bob Burleson

Job Title President

Address 1007 E. DeSoto Park Dr.

Phone 850 942 1404

Street

Tallahassee

City

FL

State

32301

Zip

Email bburleson@ftba.com

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☒ In Support ☐ Against
(The Chair will read this information into the record.)

Representing Florida Transportation Builders' Association

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☒ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/21/17

Meeting Date

654

Bill Number (if applicable)

Topic TRANSPORTATION

Amendment Barcode (if applicable)

Name DAPHNEE SAINVILLE

Job Title LEGISLATIVE COORDINATOR

Address 115 S. ANDREWS AVE
Street

Phone 954-3253-7320

FT. LAUDERDALE FL 33301
City State Zip

Email dsainvil@broward.org

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☒ In Support ☐ Against
(The Chair will read this information into the record.)

Representing BROWARD COUNTY

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☒ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

3/21/17

Meeting Date

SB 654

Bill Number (if applicable)

Topic Transportation

Amendment Barcode (if applicable)

Name Brewster Bevis

Job Title Senior Vice President

Address 516 N. Adams St

Phone 224-7173

Street

Tallahassee

FL

32301

Email bbevis@aif.com

City

State

Zip

Speaking: ☐ For ☐ Against ☐ Information

Waive Speaking: ☒ In Support ☐ Against
(The Chair will read this information into the record.)

Representing Associated Industries of Florida

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☒ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Appropriations Subcommittee on Finance and Tax

BILL: CS/SB 718

INTRODUCER: Transportation Committee and Senator Powell

SUBJECT: Vessel Registrations

DATE: March 19, 2017

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Jones	Miller	TR	Fav/CS
2.	Gross	Diez-Arguelles	AFT	Recommend: Favorable
3.			AP	

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 718 reduces state vessel registration fees for recreational vessels equipped with a qualifying emergency position-indicating radio beacon or whose owner owns a qualifying personal locator beacon. The beacon must be registered with the National Oceanic and Atmospheric Administration (NOAA) to receive the reduced vessel registration fee.

The bill also removes the July 1, 2017 expiration date of the reduced vessel registration fees. These changes make the registration fee reductions permanent for qualifying vessel owners.

The Revenue Estimating Conference estimates this bill will have an insignificant fiscal impact to the General Revenue Fund in Fiscal Year 2017-2018 and thereafter.

The bill takes effect July 1, 2017.

II. Present Situation:

Vessel Registration

The term “vessel” is defined to be synonymous with boat and includes every description of watercraft, barge, or airboat, other than a seaplane on the water, used or capable of being used as a means of transportation on water.¹ Vessels operated, used, or stored on the waters of this state

¹ Section 327.02(43), F.S.

must be registered with the Department of Highway Safety and Motor Vehicles (DHSMV) as a commercial or recreational² vessel, unless:

- The vessel is operated, used, and stored exclusively on private lakes and ponds;
- The vessel is owned by the U.S. Government;
- The vessel is used exclusively as a ship's lifeboat; or
- The vessel is non-motor-powered and less than 16 feet in length or a non-motor-powered canoe, kayak, racing shell, or rowing scull, regardless of length.³

Section 328.72(12), F.S., provides that vessel registration periods are for 12 or 24 months. An individual who owns a vessel may register the vessel for a 12 or 24-month period that begins the first day of the birth month of the owner and ends the last day of the month preceding the owner's birth month. The registration period for vessels owned by companies, corporations, governmental entities, and registrations issued to dealers and manufacturers is July 1 to June 30.⁴

The base registration fee for vessels is determined by the length of the vessel. The vessel registration fee for a 12-month period, by an owner who does not own and has not registered with NOAA a personal locator beacon or emergency position indicating radio beacon, is as follows:⁵

- *Class A-1*: Less than 12 feet in length and all canoes to which propulsion motors have been attached, regardless of length: \$5.50;
- *Class A-2*: 12 feet or more and less than 16 feet in length: \$16.25;
- *Class 1*: 16 feet or more and less than 26 feet in length: \$28.75;
- *Class 2*: 26 feet or more and less than 40 feet in length: \$78.25;
- *Class 3*: 40 feet or more and less than 65 feet in length: \$127.75;
- *Class 4*: 65 feet or more and less than 110 feet in length: \$152.75;
- *Class 5*: 110 feet or more in length: \$189.75; and
- *Dealer Registration Certificate*: \$25.50.

A portion of the fees from each class of vessel except Class A-1 and Dealer Registration Certificates are distributed to the counties.⁶

Additionally, any county may impose an annual registration fee on vessels registered, operated, used, or stored on waters within its jurisdiction. This fee is 50 percent of the applicable state registration fee, and the first \$1.00 of every registration must be remitted to the state for deposit into the Save the Manatee Trust Fund.⁷ The optional county annual registration fee is retained by the county where the vessel is registered and is to be used for patrol, regulation, and maintenance of the lakes, rivers, and waters and for other boating-related activities within the county.⁸

According to the DHSMV, the counties of Broward, Charlotte, Collier, Dade, Hillsborough, Lee,

² Section 327.02(37), F.S. defines a "recreational vessel" as a vessel manufactured and used primarily for noncommercial purposes, or a vessel leased, rented, or chartered to a person for his or her noncommercial use.

³ Section 328.48(2), F.S.

⁴ Section 328.72(12)(c)2., F.S.

⁵ Section 328.72(1), F.S.

⁶ *Id.*

⁷ Section 328.66, F.S.

⁸ *Id.*

Manatee, Monroe, Palm Beach, Pinellas, Polk, Sarasota, and Volusia charge the Optional County Fee.⁹

Reduced Vessel Registration Fees

In 2016, the Florida Legislature reduced state vessel registration fees for recreational vessels equipped with an emergency position-indicating radio beacon¹⁰ and for a recreational vessel owner who owns a personal locator beacon.¹¹ The reduction applies to vessels registered between July 1, 2016, and June 30, 2017.¹² This provision expires July 1, 2017.

A person who qualifies for the reduced vessel registration must provide sufficient proof to the Department of Highway Safety and Motor Vehicles (DHSMV) to receive such discounted registration. Sufficient proof must contain:

- The name of the beacon owner;
- The expiration date of the beacon's registration;
- The unique identification number of the beacon; and
- For vessels equipped with an emergency position-indicating radio beacon, identification of the vessel equipped with the beacon.

The reduced registration fees for a 12- month period are as follows:

- *Class A-1*: Less than 12 feet in length and all canoes to which propulsion motors have been attached, regardless of length: \$4.24;
- *Class A-2*: 12 feet or more and less than 16 feet in length: \$13.77;
- *Class 1*: 16 feet or more and less than 26 feet in length: \$24.83;
- *Class 2*: 26 feet or more and less than 40 feet in length: \$68.56;
- *Class 3*: 40 feet or more and less than 65 feet in length: \$112.31;
- *Class 4*: 65 feet or more and less than 110 feet in length: \$134.41; and
- *Class 5*: 110 feet or more in length: \$141.15.

Section 328.72(18)(e), F.S., provides that for each reduced vessel registration fee, an amount equal to the difference between the discounted amount paid and the full registration fee is transferred from the General Revenue Fund to the DHSMV, and is distributed in the same manner as vessel registration fees.¹³

⁹ See Department of Highway Safety and Motor Vehicles, *Vessel Registration Chart* (June 2016), available at <http://www3.flhsmv.gov/dmv/proc/fees/fees-04.pdf> (last visited Mar. 15, 2017).

¹⁰ Section 328.72(18)(a) defines "emergency position-indicating radio beacon" as a device installed on the vessel being registered that transmits distress signals at a frequency between 406.0 and 406.1 MHz, is manufactured by a company approved to manufacture beacons by the International Cospas-Sarsat Programme, and is registered with the NOAA.

¹¹ Section 328.72(18)(a) defines "personal locator beacon" as a device designed to be carried by an individual that transmits distress signals at a frequency between 406.0 and 406.1 MHz, is manufactured by a company approved to manufacture beacons by the International Cospas-Sarsat Programme, and is registered with the NOAA.

¹² Chapter 2016-126, Laws of Fla.; s. 328.72(18)(c), F.S., provides that a person who owns a personal locator beacon and more than one recreational vessel qualifies for the reduced vessel registration fee for only one such vessel.

¹³ See s. 328.76, F.S.

For the time period July 2016 through January 2017, 407 vessels were registered at the reduced vessel registration rate.¹⁴ As of January 9, 2017, there were 833,561 vessels registered with the DHSMV.¹⁵

NOAA Search and Rescue Satellite Aided Tracking

The National Oceanic and Atmospheric Administration (NOAA) operates the nation's Search and Rescue Satellite Aided Tracking (SARSAT) system to detect mariners, aviators, and others all over the globe by using satellites in low-earth and geostationary orbits to detect and locate beacon-users in distress.¹⁶

The United States and the governments of Canada, France, and Russia have an agreement to provide for long-term operation of the COSPAS-SARSAT¹⁷ Program, which also provides space-based relay of distress signals or alerts from emergency beacons. The program provides alerts to search and rescue authorities internationally.

Ground stations are called Local User Terminals (LUTs), which are satellite-receiving units. LUTs are fully automated and unmanned. When an LUT receives a distress signal detected by satellite, it is transmitted to the mission control center (MCC) that operates that particular LUT. The MCC collects, stores, and sorts alerts from LUTs and other MCCs and distributes the alerts to search and rescue authorities and other MCCs.¹⁸

Locator Beacons

The emergency beacons used to detect those in distress operate only in the 406.0 to 406.1 megahertz (MHz) frequency band to transmit digital messages to satellites for transmission to the appropriate LUT. The frequency is restricted to low power satellite emergency position-indicating beacons in the mobile satellite service. According to NOAA, two types of 406 MHz emergency beacons are:

- *Emergency Position-Indicating Radio Beacons*, or EPIRBs:
 - An EPIRB is an emergency position-indicating radio beacon used in maritime watercraft that can be automatically or manually activated to transmit a distress signal to a satellite. EPIRBs that activate automatically typically have a hydrostatic release mechanism that, when immersed, allows the beacon to release from its bracket, float to the surface and start transmitting. The beacon, along with the bracket, has to sink to approximately three meters before it will activate automatically; and
- *Personal Locator Beacons*, or PLBs:
 - A PLB is a personal locator beacon designed to be carried by an individual that can only be activated manually. PLBs can be used by people operating in remote areas.¹⁹

¹⁴ Revenue Estimating Conference, *Analysis of HB 711/SB 718 – Vessel Registrations* (Feb. 24, 2017), available at <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/pdf/page177-178.pdf> (last visited Mar. 15, 2017).

¹⁵ DHSMV website, *Current Vehicles Registered* (Jan. 9, 2017), available at http://www.flhsmv.gov/pdf/vehicle-vesselreports/cvr_01_2017.pdf (last visited Mar. 15, 2017).

¹⁶ See the NOAA SARSAT website, available at <http://www.sarsat.noaa.gov/index.html> (last visited Mar. 15, 2017).

¹⁷ COSPAS is a Russian acronym for “Space System for Search of Vessels in Distress.” See the SARSAT FAQ website, available at <http://www.sarsat.noaa.gov/faq%202.html> (last visited Mar. 15, 2017).

¹⁸ *Id.*

¹⁹ *Id.*

According to NOAA, the average cost of a global positioning system (GPS)-equipped EPIRB is \$800; the average cost of a PLB is \$300.²⁰

Registration of Beacons with NOAA

Registration of a 406 MHz emergency beacon, and subsequent updating of the information, is free and required by Title 47 of the Code of Federal Regulations, part 80 for EPIRBs and part 95 for PLBs. Information provided in a registration is used by search and rescue authorities, along with the distress signal from the beacon, solely to help locate and rescue those in distress. NOAA provides an online system for initial and updated beacon registrations, and registrations must be renewed every two years.²¹

III. Effect of Proposed Changes:

The bill permanently reduces state vessel registration fees for recreational vessels equipped with a qualifying EPIRB or whose owner owns a qualifying PLB. The beacon must be registered with NOAA to receive the reduced vessel registration fee.

The bill also removes the July 1, 2017 expiration date of the reduced vessel registration fees. These changes make the registration fee reductions permanent for qualifying vessel owners.

The following table displays, by vessel class, the current base fees, the current reduced base fees, and this bill's proposed reduced base fees:

<i>Class of Vessel</i>	Recreational Vessel Registration Fees for Each 12-Month Period		
	<i>Current Base Fee</i>	<i>Current Reduced Base Fee</i>	<i>Reduced Base Fee</i>
Class A-1	\$5.50	\$4.24	\$2.95
Class A-2	\$16.25	\$13.77	\$11.00
Class 1	\$28.75	\$24.83	\$20.40
Class 2	\$78.25	\$68.56	\$57.50
Class 3	\$127.75	\$112.31	\$94.95
Class 4	\$152.75	\$134.41	\$113.40
Class 5	\$189.75	\$167.11	\$141.15

The bill takes effect July 1, 2017.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

²⁰ NOAA website, *What's New at Sarsat*, available at <http://www.sarsat.noaa.gov/new.html> (last visited Mar. 7, 2017).

²¹ See *supra* note 15; NOAA prefers owners register beacons, available at www.beaconregistration.noaa.gov, however individuals may also mail or fax signed registration forms.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

The Revenue Estimating Conference estimates this bill will have an insignificant fiscal impact to the General Revenue Fund in Fiscal Year 2017-2018 and thereafter.²²

B. Private Sector Impact:

Individuals who have certain locator beacons registered with NOAA will receive a discount in recreational vessel registration fees.

C. Government Sector Impact:**VI. Technical Deficiencies:**

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 328.72 of the Florida Statutes.

IX. Additional Information:**A. Committee Substitute – Statement of Substantial Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Transportation on March 14, 2017:

The CS removes from the bill a recurring appropriation of \$500,000 from the General Revenue Fund to the Fish and Wildlife Conservation Commission for deposit in the Marine Resources Conservation Trust Fund.

B. Amendments:

None.

²² Revenue Estimating Conference, *Analysis of HB 711/SB 718 – Vessel Registrations* (Feb. 24, 2017), available at http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2017/_pdf/page177-178.pdf (last visited Mar. 7, 2017).

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

By the Committee on Transportation; and Senator Powell

596-02449-17

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A bill to be entitled

An act relating to vessel registrations; amending s. 328.72, F.S.; revising a reduction of vessel registration fees for recreational vessels equipped with certain position indicating and locating beacons; deleting a registration date limitation; deleting an expiration date; providing an effective date.

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

Section 1. Subsection (18) of section 328.72, Florida Statutes, is amended to read:

328.72 Classification; registration; fees and charges; surcharge; disposition of fees; fines; marine turtle stickers.—

(18) REDUCED VESSEL REGISTRATION FEE.—

(a) As used in this subsection, the term:

1. "Emergency position-indicating radio beacon" means a device installed on the vessel being registered that:

a. Transmits distress signals at a frequency between 406.0 and 406.1 MHz;

b. Is manufactured by a company approved to manufacture beacons by the International Cospas-Sarsat Programme; and

c. Is registered with the United States National Oceanic and Atmospheric Administration.

2. "Full registration fee amount" means the registration fee as provided in subsection (1) and not the reduced vessel registration fee specified in this subsection.

3. "Personal locator beacon" means a device designed to be carried by an individual that:

Page 1 of 3

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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a. Transmits distress signals at a frequency between 406.0 and 406.1 MHz;

b. Is manufactured by a company approved to manufacture beacons by the International Cospas-Sarsat Programme; and

c. Is registered with the United States National Oceanic and Atmospheric Administration.

(b) The registration certificate fee imposed under subsection (1) for a recreational vessel equipped with an emergency position-indicating radio beacon, or for a recreational vessel the owner of which owns a personal locator beacon, shall be reduced to the following amounts for each 12-month period registered:

1. Class A-1—\$2.95 ~~\$4.24~~.

2. Class A-2—\$11.00 ~~\$13.77~~.

3. Class 1—\$20.40 ~~\$24.83~~.

4. Class 2—\$57.50 ~~\$68.56~~.

5. Class 3—\$94.95 ~~\$112.31~~.

6. Class 4—\$113.40 ~~\$134.41~~.

7. Class 5—\$141.15 ~~\$167.11~~.

(c) A person who owns a personal locator beacon and who owns more than one recreational vessel qualifies to pay the reduced fee under paragraph (b) for only one such vessel.

(d) In order to qualify for reduced registration fees under this subsection, a vessel owner must, at the time of registration, demonstrate that the vessel is equipped with an emergency position-indicating radio beacon or that the vessel owner owns a personal locator beacon. The Department of Highway Safety and Motor Vehicles may adopt rules specifying what constitutes sufficient proof to qualify for reduced registration

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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fees under this subsection, but such proof must contain, at a minimum, the following:

1. The name of the beacon owner.
2. The expiration date of the beacon's registration.
3. The unique identification number of the beacon.
4. For vessels equipped with an emergency position-indicating radio beacon, identification of the vessel equipped with the beacon.

(e) For each vessel registration qualifying for reduced registration fees under this subsection, an amount equal to the difference between the full registration fee amount and the actual amount of registration fee paid for such vessel registration shall be transferred from the General Revenue Fund to the Department of Highway Safety and Motor Vehicles and shall be distributed pursuant to s. 328.76.

~~(f) The reduced registration certificate fee amounts provided in this subsection apply only to applicable vessels registered during the period beginning July 1, 2016, and ending June 30, 2017.~~

~~(g) This subsection expires July 1, 2017.~~

Section 2. This act shall take effect July 1, 2017.



The Florida Senate

Committee Agenda Request

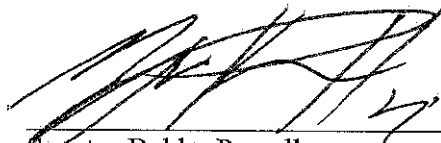
To: Senator Kelli Stargel, Chair
Appropriations Subcommittee on Finance and Tax

Subject: Committee Agenda Request

Date: March 14, 2017

I respectfully request that **Senate Bill #718**, relating to Vessel Registration, be placed on the:

- ☐ committee agenda at your earliest possible convenience.
- ☒ next committee agenda.



Senator Bobby Powell
Florida Senate, District 30

CourtSmart Tag Report

Room: SB 401
Caption: Senate Appropriations Subcommittee on Finance and Tax

Type:
Judge:

Started: 3/21/2017 9:03:49 AM
Ends: 3/21/2017 9:49:49 AM
Length: 00:46:01

9:03:51 AM	Sen. Stargel (Chair)
9:04:17 AM	S 654
9:04:31 AM	Sen. Latvala
9:05:14 AM	Sen. Stargel
9:05:20 AM	Bob Burleson, President, Florida Transportation Builders' Association, waives in support
9:05:26 AM	Daphnee Sainvil, Legislative Coordinator, Broward County, waives in support
9:05:33 AM	Brewster Bevis, Senior Vice President, Associated Industries of Florida, waives in support
9:05:47 AM	Sen. Latvala
9:06:03 AM	Sen. Stargel
9:06:09 AM	S 68
9:06:15 AM	Sen. Grimsley
9:07:01 AM	Sen. Stargel
9:07:33 AM	S 718
9:07:39 AM	Sen. Powell
9:08:06 AM	Sen. Stargel
9:08:38 AM	S 378
9:08:45 AM	Sen. Flores
9:12:29 AM	Sen. Stargel
9:12:39 AM	Sen. Garcia
9:12:45 AM	Sen. Stargel
9:12:55 AM	Am. 728458
9:13:54 AM	Sen. Garcia
9:13:58 AM	Sen. Rodriguez
9:14:10 AM	Sen. Garcia
9:14:51 AM	Bill Herrle, Executive Director, National Federation of Independent Business, waives in opposition of Am. 728458
9:14:58 AM	Laura Youmans, Florida Association of Counties, waives in support of Am. 728458
9:15:27 AM	Sen. Rodriguez
9:15:52 AM	Sen. Flores
9:16:01 AM	Sen. Stargel
9:16:40 AM	Jennifer Ashton, Director Legislative Affairs, Frontline Insurance, waives in opposition
9:16:49 AM	Liz Reynolds, Director, National Association of Mutual Insurance Companies, waives in opposition
9:16:57 AM	Tom Koval, Executive Vice President, FCCI Insurance Group
9:19:41 AM	Sen. Stargel
9:19:57 AM	Paul P. Sanford, Florida Blue, Florida Insurance Council and American Counsel of Life Insurers
9:23:23 AM	Sen. Stargel
9:23:29 AM	Sen. Steube
9:23:46 AM	P. Sanford
9:23:49 AM	Sen. Steube
9:24:00 AM	Sen. Stargel
9:24:10 AM	P. Sanford
9:24:40 AM	Sen. Stargel
9:24:48 AM	Gerald Wester, American Bankers and American Insurance Association, waives in opposition
9:30:09 AM	Sen. Stargel
9:30:24 AM	Brewster Bevis, Senior Vice President, Associated Industries of Florida
9:31:51 AM	Sen. Garcia
9:32:22 AM	B. Bevis
9:33:01 AM	Sen. Garcia
9:33:10 AM	B. Bevis
9:33:32 AM	Sen. Stargel
9:33:41 AM	French Brown, Florida Chamber of Commerce
9:36:09 AM	Sen. Stargel

9:36:13 AM	Laura Youmans, Florida Association of Counties, waives in support
9:36:27 AM	Kurt Wenner, Vice President of Research, Florida TaxWatch
9:41:27 AM	Sen. Stargel
9:42:06 AM	K. Wenner
9:43:16 AM	Sen. Stargel
9:43:21 AM	Leslie Dughi, Heritage Insurance, waives in opposition
9:43:49 AM	Joy Ryan, American's Health Insurance Plans
9:44:40 AM	Sen. Stargel
9:44:54 AM	Sen. Flores
9:48:10 AM	Sen. Stargel
9:48:33 AM	S 524
9:48:37 AM	Sen. Steube
9:49:13 AM	Sen. Stargel
9:49:41 AM	Meeting Adjourned