

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

BUDGET SUBCOMMITTEE ON FINANCE AND TAX

Senator Bogdanoff, Chair

Senator Altman, Vice Chair

MEETING DATE: Tuesday, January 24, 2012

TIME: 1:00 —2:00 p.m.

PLACE: 301 Senate Office Building

MEMBERS: Senator Bogdanoff, Chair; Senator Altman, Vice Chair; Senators Alexander, Gardiner, Margolis, Norman, and Sachs

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	SB 170 Altman (Identical H 103)	Transfer of Tax Liability; Revising provisions relating to a tax liability when a person transfers or quits a business; providing that the transfer of the assets of a business or stock of goods of a business under certain circumstances is considered a transfer of the business; requiring the Department of Revenue to provide certain notification to a business before a circuit court temporarily enjoins business activity by that business; providing that transferees of the business are liable for certain taxes unless specified conditions are met; requiring the department to conduct certain audits relating to the tax liability of transferors and transferees of a business within a specified time period; requiring certain notification by the Department of Revenue to a transferee before a circuit court enjoins business activity in an action brought by the Department of Legal Affairs seeking an injunction, etc. CA 10/04/2011 Favorable CM 01/09/2012 Favorable BFT 01/24/2012 Favorable BC	Favorable Yeas 5 Nays 0
2	CS/CS/SB 502 Community Affairs / Agriculture / Hays (Similar CS/CS/H 449)	Public Fairs and Expositions; Amending provision relating to requirements for the proposed charter of an annual public fair; providing that the primary objective of a fair association is the holding, conducting, and promoting of public fairs or expositions; providing that a fair association may file its duly approved charter with the Department of State in addition to the Department of Agriculture and Consumer Services for notice purposes; providing that certain fair associations are noncommercial activity providers; revising provisions relating to the exemption from certain license taxes and local business taxes for annual public fairs held by a fair association; removing certain limitations on the use of buildings by counties, municipalities, or fair associations, etc. AG 11/14/2011 Fav/CS CA 12/05/2011 Fav/CS BFT 01/24/2012 Fav/CS BC	Fav/CS Yeas 6 Nays 0

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3	CS/SB 582 Community Affairs / Simmons (Similar H 191, Compare H 7041, CS/S 1204)	Neighborhood Improvement Districts; Renaming the "Safe Neighborhoods Act" as the "Neighborhoods Improvement Act"; requiring each neighborhood improvement district authorized under law to notify the Department of Economic Opportunity and the Department of Legal Affairs of its existence rather than to register with such departments; revising provisions authorizing a local governing body to create a local government neighborhood improvement district, etc. CA 12/05/2011 Fav/CS BFT 01/24/2012 Fav/CS BC	Fav/CS Yeas 5 Nays 0
4	SB 800 Negron (Compare H 1319)	County Boundary Lines; Incorporating a portion of St. Lucie County into Martin County; revising the legal description of Martin County; revising the legal description of St. Lucie County, to conform, etc. CA 01/12/2012 Favorable BFT 01/24/2012 Fav/CS BC	Fav/CS Yeas 5 Nays 0
5	CS/SB 962 Education Pre-K - 12 / Benacquisto (Compare H 859)	Florida Tax Credit Scholarship Program; Increasing the tax credit cap amount applicable to the program, etc. ED 01/09/2012 Fav/CS BFT 01/24/2012 Favorable BC	Favorable Yeas 5 Nays 0
6	SB 1256 Budget Subcommittee on Finance and Tax (Compare CS/S 156)	Administration of Property Taxes; Revising the definitions of the terms "assessed value of property" and "complete submission of the rolls"; providing that a taxpayer has a right to have a hearing before the value adjustment board rescheduled if the hearing is not commenced within a certain period after the scheduled time; deleting provisions requiring that the tax collector report amounts of deferred tax liability to the Department of Revenue; requiring that ad valorem tax exemptions be applied in the order that results in the lowest taxable value of a homestead; authorizing an applicant for an ad valorem tax exemption for a disabled veteran or for a surviving spouse to apply for the exemption before receiving certain documentation from the Federal Government, etc. BFT 01/24/2012 Fav/CS BC RC	Fav/CS Yeas 4 Nays 0

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7	SB 1304 Budget Subcommittee on Finance and Tax	Tax Administration; Subjecting a dealer to monetary and criminal penalties for the willful failure to collect certain taxes or fees after notice of the duty to collect the taxes or fees by the Department of Revenue; deleting provisions relating to the imposition of criminal penalties after notice by the Department of Revenue of requirements to register as a dealer or to collect taxes; revising the due date for funds collected by the clerks of court to be transmitted to the Department of Revenue; authorizing the Department of Highway Safety and Motor Vehicles to release photographs or digital images to the Department of Revenue in order to identify individuals for purposes of tax administration, etc. BFT 01/24/2012 Fav/CS BC RC	Fav/CS Yeas 5 Nays 0
8	Consideration of proposed committee bill:		
	SPB 7182	Taxation; Providing for the collection of allowances of the amount of tax due by persons who file returns only by electronic means and pay the amount due on such returns only by electronic means; adopting the 2012 version of the Internal Revenue Code for purposes of ch. 220, F.S.; specifying the date by which estimated tax payments must be made when the due date is a Saturday, Sunday, or legal holiday, etc.	Workshop-Discussed
9	Other Related Meeting Documents		