

By Senator Horne

6-952-00

1                                   A bill to be entitled  
2           An act relating to taxation; amending s.  
3           212.11, F.S.; reducing the percentage that  
4           dealers are to use to calculate their estimated  
5           sales tax liability; providing an effective  
6           date.

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

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10           Section 1. Section 212.11, Florida Statutes, is  
11 amended to read:

12           212.11 Tax returns and regulations.--

13           (1)(a) Each dealer shall calculate his or her  
14 estimated tax liability for any month by one of the following  
15 methods:

16           1. Fifty ~~Sixty~~ percent of the current month's  
17 liability pursuant to this chapter as shown on the tax return;

18           2. Fifty ~~Sixty~~ percent of the tax reported on the tax  
19 return pursuant to this chapter by a dealer for the taxable  
20 transactions occurring during the corresponding month of the  
21 preceding calendar year; or

22           3. Fifty ~~Sixty~~ percent of the average tax liability  
23 pursuant to this chapter for those months during the preceding  
24 calendar year in which the dealer reported taxable  
25 transactions.

26           (b) For the purpose of ascertaining the amount of tax  
27 payable under this chapter, it shall be the duty of all  
28 dealers to file a return and remit the tax, on or before the  
29 20th day of the month, to the department, upon forms prepared  
30 and furnished by it or in a format prescribed by it. Such  
31 return must show the rentals, admissions, gross sales, or

1 purchases, as the case may be, arising from all leases,  
2 rentals, admissions, sales, or purchases taxable under this  
3 chapter during the preceding calendar month.

4 (c) However, the department may require:

5 1. A quarterly return and payment when the tax  
6 remitted by the dealer for the preceding four calendar  
7 quarters did not exceed \$1,000.

8 2. A semiannual return and payment when the tax  
9 remitted by the dealer for the preceding four calendar  
10 quarters did not exceed \$500.

11 3. An annual return and payment when the tax remitted  
12 by the dealer for the preceding four calendar quarters did not  
13 exceed \$100.

14 4. A quarterly return and monthly payment when the tax  
15 remitted by the dealer for the preceding four calendar  
16 quarters exceeded \$1,000 but did not exceed \$12,000.

17 (d) The department may authorize dealers who are newly  
18 required to file returns and pay tax quarterly to file returns  
19 and remit the tax for the 3-month periods ending in February,  
20 May, August, and November, and may authorize dealers who are  
21 newly required to file returns and pay tax semiannually to  
22 file returns and remit the tax for the 6-month periods ending  
23 in May and November.

24 (e) The department shall accept returns, except those  
25 required to be initiated through an electronic data  
26 interchange, as timely if postmarked on or before the 20th day  
27 of the month; if the 20th day falls on a Saturday, Sunday, or  
28 federal or state legal holiday, returns shall be accepted as  
29 timely if postmarked on the next succeeding workday. Any  
30 dealer who operates two or more places of business for which  
31 returns are required to be filed with the department and

1 maintains records for such places of business in a central  
2 office or place shall have the privilege on each reporting  
3 date of filing a consolidated return for all such places of  
4 business in lieu of separate returns for each such place of  
5 business; however, such consolidated returns must clearly  
6 indicate the amounts collected within each county of the  
7 state. Any dealer who files a consolidated return shall  
8 calculate his or her estimated tax liability for each county  
9 by the same method the dealer uses to calculate his or her  
10 estimated tax liability on the consolidated return as a whole.  
11 Each dealer shall file a return for each tax period even  
12 though no tax is due for such period.

13 (f)1. A taxpayer who is required to remit taxes by  
14 electronic funds transfer shall make a return in a manner that  
15 is initiated through an electronic data interchange. The  
16 acceptable method of transfer, the method, form, and content  
17 of the electronic data interchange, giving due regard to  
18 developing uniform standards for formats as adopted by the  
19 American National Standards Institute, the circumstances under  
20 which an electronic data interchange shall serve as a  
21 substitute for the filing of another form of return, and the  
22 means, if any, by which taxpayers will be provided with  
23 acknowledgments, shall be as prescribed by the department. The  
24 department must accept such returns as timely if initiated and  
25 accepted on or before the 20th day of the month. If the 20th  
26 day falls on a Saturday, Sunday, or federal or state legal  
27 holiday, returns must be accepted as timely if initiated and  
28 accepted on the next succeeding workday.

29 2. The department may waive the requirement to make a  
30 return through an electronic data interchange due to problems  
31 arising from the taxpayer's computer capabilities, data

1 systems changes, and taxpayer operating procedures. To obtain  
2 a waiver, the taxpayer shall demonstrate in writing to the  
3 department that such circumstances exist.

4 (2) Gross proceeds from rentals or leases of tangible  
5 personal property shall be reported and the tax shall be paid  
6 with respect thereto in accordance with such rules and  
7 regulations as the department may prescribe.

8 (3) Except as otherwise expressly provided for herein,  
9 it is hereby declared to be the intention of this chapter to  
10 impose a tax on the gross proceeds of all leases and rentals  
11 of tangible personal property in this state when the lease or  
12 rental is a part of the regularly established business, or the  
13 same is incidental or germane thereto.

14 (4)(a) Each dealer who is subject to the tax imposed  
15 by this chapter and who paid such tax for the preceding state  
16 fiscal year in an amount greater than or equal to \$200,000  
17 shall calculate the amount of estimated tax due pursuant to  
18 this section for any month as provided in paragraph (1)(a).

19 (b) The amount of any estimated tax shall be due,  
20 payable, and remitted by electronic funds transfer by the 20th  
21 day of the month for which it is estimated. The difference  
22 between the amount of estimated tax paid and the actual amount  
23 of tax due under this chapter for such month shall be due and  
24 payable by the first day of the following month and remitted  
25 by electronic funds transfer by the 20th day thereof.

26 (c) Any dealer who is eligible to file a consolidated  
27 return and who paid the tax imposed by this chapter for the  
28 immediately preceding state fiscal year in an amount greater  
29 than or equal to \$200,000 or would have paid the tax in such  
30 amount if he or she had filed a consolidated return shall be  
31 subject to the provisions of this subsection notwithstanding

1 an election by the dealer in any month to file a separate  
2 return.

3 (d) A dealer engaged in the business of selling boats,  
4 motor vehicles, or aircraft who made at least one sale of a  
5 boat, motor vehicle, or aircraft with a sales price of  
6 \$200,000 or greater in the previous state fiscal year may  
7 qualify for payment of estimated sales tax pursuant to the  
8 provisions of this paragraph. To qualify, a dealer must apply  
9 annually to the department prior to October 1, and, if  
10 qualified, the department must grant the application for  
11 payment of estimated sales tax pursuant to this paragraph for  
12 the following calendar year. In lieu of the method for  
13 calculating estimated sales tax liability pursuant to  
14 subparagraph (1)(a)3., a qualified dealer must calculate that  
15 option as 50 ~~60~~ percent of the average tax liability pursuant  
16 to this chapter for all sales excluding the sale of each boat,  
17 motor vehicle, or aircraft with a sales price of \$200,000 or  
18 greater during the state fiscal year ending the year in which  
19 the application is made. A qualified dealer must also remit  
20 the sales tax for each sale of a boat, motor vehicle, or  
21 aircraft with a sales price of \$200,000 or greater by either  
22 electronic funds transfer on the date of the sale or on a form  
23 prescribed by the department and postmarked on the date of the  
24 sale.

25 (e) The penalty provisions of this chapter, except s.  
26 212.12(2)(e), apply to the provisions of this subsection.

27 Section 2. This act shall take effect January 1, 2001.  
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SENATE SUMMARY

Lowers from 60 percent to 50 percent the percentage that  
dealers are to use in calculating their estimated sales  
tax liability.