

# SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

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

BILL: SB 932

SPONSOR: Senator Sebesta

SUBJECT: Sales Tax Registration Fee

DATE: February 29, 2000 REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Keating</u>	<u>Wood</u>	<u>FR</u>	<u>Favorable</u>
2.	_____	_____	<u>CM</u>	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____

## I. Summary:

This bill would abolish the additional fee charged for a certificate of registration to a dealer who had taxable sales or purchases of \$30,000 or more during the previous calendar year. In addition, the bill repeals the provision for deposit of the additional registration fee into the Solid Waste Management Trust Fund.

This bill substantially amends, creates, or repeals the following sections of the Florida Statutes: 212.18 and 212.20

## II. Present Situation:

Section 212.18, Florida Statutes, provides for the administration of law relating to sales tax collections and the registration of dealers required to collection such taxes. Subsection (5) of section 212.18, Florida Statutes, provides that, in addition to any other fee imposed by the chapter, persons who hold a certificate of registration granted under subsection (3) and who had taxable sales or purchases during the preceding calendar year of \$30,000 or more shall pay an additional annual registration fee for each certificate of registration granted. For certificate holders with taxable sales or purchases during the preceding calendar year of at least \$30,000 but not more than \$200,000, the fee is \$25. For certificate holders with taxable sales or purchases during the preceding calendar year of \$200,000 or more the fee is \$50.

Section 212.20(6)(d), Florida Statutes, provides that the fee imposed by s. 212.18(5), Florida Statutes, shall be deposited in the Solid Waste Management Trust Fund of the Department of Environmental Protection.

## III. Effect of Proposed Changes:

This bill repeals subsection (5) of section 212.18, Florida Statutes, to abolish the additional fee charged for a certificate of registration to a dealer who had taxable sales or purchases of \$30,000

or more during the previous calendar year. The bill also repeals s. 212.20(6)(d), Florida Statutes, which provides for the deposit of the additional registration fee into the Solid Waste Management Trust Fund.

The bill also amends ss. 212.20, 218.65 and 288.1169, Florida Statutes, to conform cross-references.

The bill shall take effect upon becoming a law.

**IV. Constitutional Issues:**

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. Other Constitutional Issues:

**V. Economic Impact and Fiscal Note:**

A. Tax/Fee Issues:

The repeal of the additional sales tax dealer registration fee will reduce revenues in the Solid Waste Management Trust Fund on a recurring basis by an estimated \$7.7 million.

Issue/Fund	General Revenue		Trust		Local		Total	
	1st Year	Recurring	1st Year	Recurring	1st Year	Recurring	1st Year	Recurring
Repeal/ Add'l Reg.Fee	\$ 0.0	\$ 0.0	\$ (7.7)	\$ (7.7)	\$ 0.0	\$ 0.0	\$ (7.7)	\$ (7.7)

\* Insignificant  
 \*\* Indeterminate

B. Private Sector Impact:

Sales tax dealers having taxable sales or purchases during the preceding calendar year of at least \$30,000 but not more than \$200,000 will no longer have to pay an additional annual registration fee of \$25 and dealers having taxable sales or purchases during the preceding

calendar year of \$200,000 or more will no longer have to pay an additional annual registration of \$50.

**C. Government Sector Impact:**

The Solid Waste Management Trust Fund of the Department of Environmental Protection will have an estimated recurring deficit of \$7.7 million which will have an impact on the number of solid waste management programs which can be funded annually.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Amendments:**

None.

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This Senate staff analysis does not reflect the intent or official position of the bill's sponsor or the Florida Senate.

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