



1 tax exemption provided for certain admission  
2 charges; providing requirements for collecting  
3 the tax on certain admissions; amending s.  
4 212.055, F.S., relating to the local government  
5 infrastructure surtax; deleting a limitation on  
6 issuing bonds; amending s. 212.06, F.S.;  
7 clarifying that sales tax is not due on any  
8 vessel imported into this state for the sole  
9 purpose of being offered for retail sale by a  
10 registered Florida yacht broker-dealer under  
11 certain conditions; amending s. 212.12, F.S.;  
12 authorizing a dealer to elect to forego the  
13 collection allowance and direct that the  
14 collection allowance be deposited to the  
15 Educational Enhancement Trust Fund; providing  
16 exceptions; providing for rules by the  
17 Department of Revenue; providing an  
18 appropriation; providing for costs recovery;  
19 amending s. 212.12, F.S.; providing that a  
20 person who willfully attempts in any manner to  
21 evade or defeat a tax or fee imposed under ch.  
22 212, F.S., commits a felony of the third  
23 degree; providing an additional penalty;  
24 amending s. 213.21, F.S.; providing that taxes  
25 imposed under ss. 124.0104 and 125.0108, F.S.,  
26 qualify for the automatic penalty compromise or  
27 settlement provided for in that section;  
28 providing an exception; providing for  
29 retroactivity; creating s. 213.758, F.S.;  
30 providing the Department of Revenue direction  
31 for the retention and destruction of unclaimed

1 evidence; providing for rulemaking; amending s.  
2 365.171, F.S.; continuing the authorization for  
3 certain counties to expend moneys derived from  
4 the "911" fee for nonemergency  
5 telecommunications; deleting the limitation  
6 imposed under a pilot project; providing duties  
7 and responsibilities of the Agency for  
8 Workforce Innovation relating to providing  
9 funding to qualified job training  
10 organizations; providing a definition;  
11 providing for agency certification of an  
12 organization as a qualified job training  
13 organization; providing for distribution of  
14 certain funds to a certified organization;  
15 specifying uses of distributed funds;  
16 specifying the period during which the actual  
17 cost of operating a substitute communications  
18 system shall be exempt from specified taxes;  
19 amending s. 1 of chapter 67-930, Laws of  
20 Florida, as amended; authorizing additional  
21 municipalities to levy the municipal resort tax  
22 on transient rentals; limiting the tax rate;  
23 requiring referendum approval before the tax  
24 may be newly imposed; amending s. 6 of chapter  
25 67-930, Laws of Florida; authorizing additional  
26 uses of municipal resort tax revenues;  
27 providing for severability; providing effective  
28 dates.

29  
30 Be It Enacted by the Legislature of the State of Florida:  
31

1           Section 1. Subsection (2) of section 198.29, Florida  
2 Statutes, is amended to read:

3           198.29 Refunds of excess tax paid.--

4           (2) Notwithstanding the foregoing provisions, no  
5 refund of estate tax shall be made nor shall any personal  
6 representative be entitled to bring any action for refund of  
7 estate tax after the expiration of 4 years from the date of  
8 payment of the tax to be refunded, unless there shall have  
9 been filed with the department written notice of any  
10 administrative or judicial determination of the federal estate  
11 tax liability of the estate, whichever shall last occur, and  
12 such notice shall have been so filed not later than 60 days  
13 after the determination shall have become final. If a personal  
14 representative will be required to pay to another state or  
15 states tax that will be credited against the Florida liability  
16 pursuant to s. 198.02, the personal representative shall  
17 notify the department in writing of such a requirement within  
18 4 years after the payment of Florida estate tax or within 60  
19 days following the date the administrative or judicial  
20 determination of the federal estate tax liability of the  
21 estate becomes final, whichever occurs later. The personal  
22 representative shall file the final determination and proof of  
23 payment from the other state or states within 60 days after  
24 receipt of the last of such final determinations from the  
25 other state or states in order to claim a refund.

26           Section 2. Subsection (2) of section 198.32, Florida  
27 Statutes, is amended to read:

28           198.32 Prima facie liability for tax.--

29           (2) Whenever an estate is not subject to tax under  
30 this chapter and is not required to file a return, the  
31 personal representative may execute an affidavit attesting

1 that the estate is not taxable. The form of the affidavit  
2 shall be prescribed by the department, and shall include, but  
3 not be limited to, statements regarding the decedent's  
4 domicile and whether a federal estate tax return will be  
5 filed, and acknowledgment of the personal representative's  
6 personal liability under s. 198.23. This affidavit shall be  
7 subject to record and admissible in evidence to show  
8 nonliability for tax. This subsection applies to all estates,  
9 regardless of the date of death of the decedent.

10 Section 3. Subsection (5) is added to section 199.135,  
11 Florida Statutes, to read:

12 199.135 Due date and payment of nonrecurring tax.--The  
13 nonrecurring tax imposed on notes, bonds, and other  
14 obligations for payment of money secured by a mortgage, deed  
15 of trust, or other lien evidenced by a written instrument  
16 presented for recordation shall be due and payable when the  
17 instrument is presented for recordation. If there is no  
18 written instrument or if it is not so presented within 30 days  
19 following creation of the obligation, then the tax shall be  
20 due and payable within 30 days following creation of the  
21 obligation.

22 (5)(a) In recognition of the special escrow  
23 requirements that apply to sales of timeshare interests in  
24 timeshare plans pursuant to s. 721.08, taxes on notes or other  
25 obligations secured by a mortgage or other lien upon real  
26 property situated in this state executed in conjunction with  
27 the sale by a developer of a timeshare interest in a timeshare  
28 plan are due on the earlier of the date on which:

- 29 1. The mortgage or other lien is recorded; or  
30 2. All of the conditions precedent to the release of  
31 the purchaser's escrowed funds or other property pursuant to

1 s. 721.08(2)(c) have been complied with, regardless of whether  
2 the developer has posted an alternative assurance. Taxes due  
3 under this subparagraph shall be paid on or before the 20th  
4 day of the month following the month in which they become due.

5 (b)1. If tax has been paid to the department by the  
6 taxpayer under subparagraph (a)2., and the mortgage or other  
7 lien with respect to which the tax is remitted is subsequently  
8 recorded, a notation reflecting the prior payment of the tax  
9 must be made upon the mortgage or other lien.

10 2. Notwithstanding paragraph (a), if moneys are  
11 designated on a closing statement as taxes collected from the  
12 purchaser, but the mortgage or other lien with respect to  
13 which the tax was collected has not been recorded, the tax  
14 moneys shall be paid to the department on or before the 20th  
15 day of the month following the month in which the funds are  
16 available for release from escrow, unless the moneys are  
17 refunded to the purchaser before that date.

18 3. The department may adopt rules to implement the  
19 method for reporting taxes due under this subsection.

20 Section 4. Subsection (10) is added to section 201.02,  
21 Florida Statutes, to read:

22 201.02 Tax on deeds and other instruments relating to  
23 real property or interests in real property.--

24 (10)(a) In recognition of the special escrow  
25 requirements that apply to sales of timeshare interests in  
26 timeshare plans pursuant to s. 721.08, taxes on deeds or other  
27 instruments conveying interest in Florida real property which  
28 are executed in conjunction with the sale by a developer of a  
29 timeshare interest in a timeshare plan shall be due on the  
30 earlier of the date on which:

31

1           1. The deed or other instrument conveying interest in  
2 Florida real property is recorded; or

3           2. All of the conditions precedent to the release of  
4 the purchaser's escrowed funds or other property pursuant to  
5 the requirements of s. 721.08(2)(c) have been complied with,  
6 regardless of whether the developer has posted an alternative  
7 assurance. Taxes due under this subparagraph shall be paid on  
8 or before the 20th day of the month following the month in  
9 which they become due.

10           (b)1. If tax has been paid to the department pursuant  
11 to subparagraph (a)2., and the deed or other instrument  
12 conveying interest in Florida real property with respect to  
13 which the tax was remitted is subsequently recorded, a  
14 notation reflecting the prior payment of the tax must be made  
15 upon the deed or other instrument conveying interest in  
16 Florida real property moneys.

17           2. Notwithstanding paragraph (a), if moneys are  
18 designated on a closing statement as taxes collected from the  
19 purchaser, but a default or cancellation occurs and no deed or  
20 other instrument conveying interest in Florida real property  
21 has been recorded or delivered to the purchaser, the tax  
22 moneys shall be paid to the department on or before the 20th  
23 day of the month following the month in which such funds are  
24 available for release from escrow pursuant to s. 721.08(2)(a)  
25 or s. 721.08(2)(b), unless such moneys are refunded to the  
26 purchaser before that date.

27           3. The department may adopt rules to implement the  
28 method for reporting taxes due pursuant to this subsection.

29           Section 5. Subsection (8) is added to section 201.08,  
30 Florida Statutes, to read:

31

1           201.08 Tax on promissory or nonnegotiable notes,  
2 written obligations to pay money, or assignments of wages or  
3 other compensation; exception.--

4           (8)(a) In recognition of the special escrow  
5 requirements that apply to sales of timeshare interests in  
6 timeshare plans pursuant to s. 721.08, taxes on notes or other  
7 written obligations and mortgages or other evidences of  
8 indebtedness executed in conjunction with the sale by a  
9 developer of a timeshare interest in a timeshare plan shall be  
10 due on the earlier of the date on which:

11           1. The mortgage or other evidence of indebtedness is  
12 recorded or filed in Florida; or

13           2. All of the conditions precedent to the release of  
14 the purchaser's escrowed funds or other property pursuant to  
15 the requirements of s. 721.08(2)(c) have been complied with,  
16 regardless of whether the developer has posted an alternative  
17 assurance. Taxes due pursuant to this subparagraph shall be  
18 paid on or before the 20th day of the month following the  
19 month in which they become due.

20           (b)1. If tax has been paid to the department pursuant  
21 to subparagraph (a)2., and the mortgage or other evidence of  
22 indebtedness with respect to which the tax was remitted is  
23 subsequently recorded or filed in Florida, a notation  
24 reflecting the prior payment of the tax must be made upon the  
25 mortgage.

26           2. Notwithstanding paragraph (a), if moneys are  
27 designated on a closing statement as taxes collected from the  
28 purchaser, but the mortgage or other evidence of indebtedness  
29 with respect to which the tax is collected has not been  
30 recorded, the tax moneys shall be paid to the department on or  
31 before the 20th day of the month following the month in which

1 the funds are available for release from escrow, unless the  
2 moneys are refunded to the purchaser before that date.

3 3. The department may adopt rules to implement the  
4 method for reporting taxes due pursuant to this subsection.

5 Section 6. Effective July 1, 2004, paragraph (a) of  
6 subsection (15) of section 202.11, Florida Statutes, is  
7 amended to read:

8 202.11 Definitions.--As used in this chapter:

9 (15) "Service address" means:

10 (a) Except as otherwise provided in this section:

11 1. The location of the communications equipment from  
12 which communications services originate or at which  
13 communications services are received by the customer.

14 2. In the case of a communications service paid  
15 through a credit or payment mechanism that does not relate to  
16 a service address, such as a bank, travel, debit, or credit  
17 card, and in the case of third-number and calling-card calls,  
18 the service address is the address of the central office, as  
19 determined by the area code and the first three digits of the  
20 seven-digit originating telephone number.

21 3. If the location of the equipment applicant  
22 described in subparagraph 1. is not known and if subparagraph  
23 2. does not apply, the service address is the location of the  
24 customer's primary use of the communications service. For  
25 purposes of this subparagraph, the location of the customer's  
26 primary use of a communications service is the residential  
27 street address or the business street address of the customer.

28 Section 7. Sections 3 and 4 of chapter 2000-345, Laws  
29 of Florida, as amended by section 55 of chapter 2002-218, Laws  
30 of Florida, are amended to read:

31

1           Section 3. Effective July 1, 2008 ~~2006~~, subsection  
2 (10) of section 212.031, Florida Statutes, as created by this  
3 act, is repealed, and paragraph (a) of subsection (1) and  
4 subsection (3) of said section, as amended by this act, are  
5 amended to read:

6           212.031 Lease or rental of or license in real  
7 property.--

8           (1)(a) It is declared to be the legislative intent  
9 that every person is exercising a taxable privilege who  
10 engages in the business of renting, leasing, letting, or  
11 granting a license for the use of any real property unless  
12 such property is:

13           1. Assessed as agricultural property under s. 193.461.

14           2. Used exclusively as dwelling units.

15           3. Property subject to tax on parking, docking, or  
16 storage spaces under s. 212.03(6).

17           4. Recreational property or the common elements of a  
18 condominium when subject to a lease between the developer or  
19 owner thereof and the condominium association in its own right  
20 or as agent for the owners of individual condominium units or  
21 the owners of individual condominium units. However, only the  
22 lease payments on such property shall be exempt from the tax  
23 imposed by this chapter, and any other use made by the owner  
24 or the condominium association shall be fully taxable under  
25 this chapter.

26           5. A public or private street or right-of-way and  
27 poles, conduits, fixtures, and similar improvements located on  
28 such streets or rights-of-way, occupied or used by a utility  
29 or franchised cable television company for utility or  
30 communications or television purposes. For purposes of this  
31 subparagraph, the term "utility" means any person providing

1 utility services as defined in s. 203.012. This exception also  
2 applies to property, excluding buildings, wherever located, on  
3 which antennas, cables, adjacent accessory structures, or  
4 adjacent accessory equipment used in the provision of  
5 cellular, enhanced specialized mobile radio, or personal  
6 communications services are placed.

7         6. A public street or road which is used for  
8 transportation purposes.

9         7. Property used at an airport exclusively for the  
10 purpose of aircraft landing or aircraft taxiing or property  
11 used by an airline for the purpose of loading or unloading  
12 passengers or property onto or from aircraft or for fueling  
13 aircraft.

14         8.a. Property used at a port authority, as defined in  
15 s. 315.02(2), exclusively for the purpose of oceangoing  
16 vessels or tugs docking, or such vessels mooring on property  
17 used by a port authority for the purpose of loading or  
18 unloading passengers or cargo onto or from such a vessel, or  
19 property used at a port authority for fueling such vessels, or  
20 to the extent that the amount paid for the use of any property  
21 at the port is based on the charge for the amount of tonnage  
22 actually imported or exported through the port by a tenant.

23         b. The amount charged for the use of any property at  
24 the port in excess of the amount charged for tonnage actually  
25 imported or exported shall remain subject to tax except as  
26 provided in sub-subparagraph a.

27         9. Property used as an integral part of the  
28 performance of qualified production services. As used in this  
29 subparagraph, the term "qualified production services" means  
30 any activity or service performed directly in connection with  
31

1 | the production of a qualified motion picture, as defined in s.  
2 | 212.06(1)(b), and includes:

3 |       a. Photography, sound and recording, casting, location  
4 | managing and scouting, shooting, creation of special and  
5 | optical effects, animation, adaptation (language, media,  
6 | electronic, or otherwise), technological modifications,  
7 | computer graphics, set and stage support (such as  
8 | electricians, lighting designers and operators, greensmen,  
9 | prop managers and assistants, and grips), wardrobe (design,  
10 | preparation, and management), hair and makeup (design,  
11 | production, and application), performing (such as acting,  
12 | dancing, and playing), designing and executing stunts,  
13 | coaching, consulting, writing, scoring, composing,  
14 | choreographing, script supervising, directing, producing,  
15 | transmitting dailies, dubbing, mixing, editing, cutting,  
16 | looping, printing, processing, duplicating, storing, and  
17 | distributing;

18 |       b. The design, planning, engineering, construction,  
19 | alteration, repair, and maintenance of real or personal  
20 | property including stages, sets, props, models, paintings, and  
21 | facilities principally required for the performance of those  
22 | services listed in sub-subparagraph a.; and

23 |       c. Property management services directly related to  
24 | property used in connection with the services described in  
25 | sub-subparagraphs a. and b.

26 |       10. Leased, subleased, licensed, or rented to a person  
27 | providing food and drink concessionaire services within the  
28 | premises of a convention hall, exhibition hall, auditorium,  
29 | stadium, theater, arena, civic center, performing arts center,  
30 | publicly owned recreational facility, or any business operated  
31 | under a permit issued pursuant to chapter 550. A person

1 providing retail concessionaire services involving the sale of  
2 food and drink or other tangible personal property within the  
3 premises of an airport shall be subject to tax on the rental  
4 of real property used for that purpose, but shall not be  
5 subject to the tax on any license to use the property. For  
6 purposes of this subparagraph, the term "sale" shall not  
7 include the leasing of tangible personal property.

8           11. Property occupied pursuant to an instrument  
9 calling for payments which the department has declared, in a  
10 Technical Assistance Advisement issued on or before March 15,  
11 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),  
12 Florida Administrative Code; provided that this subparagraph  
13 shall only apply to property occupied by the same person  
14 before and after the execution of the subject instrument and  
15 only to those payments made pursuant to such instrument,  
16 exclusive of renewals and extensions thereof occurring after  
17 March 15, 1993.

18           (3) The tax imposed by this section shall be in  
19 addition to the total amount of the rental or license fee,  
20 shall be charged by the lessor or person receiving the rent or  
21 payment in and by a rental or license fee arrangement with the  
22 lessee or person paying the rental or license fee, and shall  
23 be due and payable at the time of the receipt of such rental  
24 or license fee payment by the lessor or other person who  
25 receives the rental or payment. The owner, lessor, or person  
26 receiving the rent or license fee shall remit the tax to the  
27 department at the times and in the manner hereinafter provided  
28 for dealers to remit taxes under this chapter. The same  
29 duties imposed by this chapter upon dealers in tangible  
30 personal property respecting the collection and remission of  
31 the tax; the making of returns; the keeping of books, records,

1 and accounts; and the compliance with the rules and  
2 regulations of the department in the administration of this  
3 chapter shall apply to and be binding upon all persons who  
4 manage any leases or operate real property, hotels, apartment  
5 houses, roominghouses, or tourist and trailer camps and all  
6 persons who collect or receive rents or license fees taxable  
7 under this chapter on behalf of owners or lessors.

8 Section 4. Effective July 1, 2008 ~~2006~~, paragraph (b)  
9 of subsection (1), paragraph (a) of subsection (2), and  
10 subsection (3) of section 212.04, Florida Statutes, as amended  
11 by this act, are amended to read:

12 212.04 Admissions tax; rate, procedure, enforcement.--

13 (1)

14 (b) For the exercise of such privilege, a tax is  
15 levied at the rate of 6 percent of sales price, or the actual  
16 value received from such admissions, which 6 percent shall be  
17 added to and collected with all such admissions from the  
18 purchaser thereof, and such tax shall be paid for the exercise  
19 of the privilege as defined in the preceding paragraph. Each  
20 ticket must show on its face the actual sales price of the  
21 admission, or each dealer selling the admission must  
22 prominently display at the box office or other place where the  
23 admission charge is made a notice disclosing the price of the  
24 admission, and the tax shall be computed and collected on the  
25 basis of the actual price of the admission charged by the  
26 dealer. The sale price or actual value of admission shall,  
27 for the purpose of this chapter, be that price remaining after  
28 deduction of federal taxes, if any, imposed upon such  
29 admission, and, the rate of tax on each admission shall be  
30 according to the brackets established by s. 212.12(9).

31

1           (2)(a)1. No tax shall be levied on admissions to  
2 athletic or other events sponsored by elementary schools,  
3 junior high schools, middle schools, high schools, community  
4 colleges, public or private colleges and universities, deaf  
5 and blind schools, facilities of the youth services programs  
6 of the Department of Children and Family Services, and state  
7 correctional institutions when only student, faculty, or  
8 inmate talent is used. However, this exemption shall not apply  
9 to admission to athletic events sponsored by an institution  
10 within the State University System, and the proceeds of the  
11 tax collected on such admissions shall be retained and used by  
12 each institution to support women's athletics as provided in  
13 s. 240.533(3)(c).

14           2.a. No tax shall be levied on dues, membership fees,  
15 and admission charges imposed by not-for-profit sponsoring  
16 organizations. To receive this exemption, the sponsoring  
17 organization must qualify as a not-for-profit entity under the  
18 provisions of s. 501(c)(3) of the Internal Revenue Code of  
19 1954, as amended.

20           b. No tax imposed by this section and not actually  
21 collected before August 1, 1992, shall be due from any museum  
22 or historic building owned by any political subdivision of the  
23 state.

24           3. No tax shall be levied on an admission paid by a  
25 student, or on the student's behalf, to any required place of  
26 sport or recreation if the student's participation in the  
27 sport or recreational activity is required as a part of a  
28 program or activity sponsored by, and under the jurisdiction  
29 of, the student's educational institution, provided his or her  
30 attendance is as a participant and not as a spectator.

31

1           4. No tax shall be levied on admissions to the  
2 National Football League championship game, on admissions to  
3 any semifinal game or championship game of a national  
4 collegiate tournament, or on admissions to a Major League  
5 Baseball all-star game.

6           5. A participation fee or sponsorship fee imposed by a  
7 governmental entity as described in s. 212.08(6) for an  
8 athletic or recreational program is exempt when the  
9 governmental entity by itself, or in conjunction with an  
10 organization exempt under s. 501(c)(3) of the Internal Revenue  
11 Code of 1954, as amended, sponsors, administers, plans,  
12 supervises, directs, and controls the athletic or recreational  
13 program.

14           6. Also exempt from the tax imposed by this section to  
15 the extent provided in this subparagraph are admissions to  
16 live theater, live opera, or live ballet productions in this  
17 state which are sponsored by an organization that has received  
18 a determination from the Internal Revenue Service that the  
19 organization is exempt from federal income tax under s.  
20 501(c)(3) of the Internal Revenue Code of 1954, as amended, if  
21 the organization actively participates in planning and  
22 conducting the event, is responsible for the safety and  
23 success of the event, is organized for the purpose of  
24 sponsoring live theater, live opera, or live ballet  
25 productions in this state, has more than 10,000 subscribing  
26 members and has among the stated purposes in its charter the  
27 promotion of arts education in the communities which it  
28 serves, and will receive at least 20 percent of the net  
29 profits, if any, of the events which the organization sponsors  
30 and will bear the risk of at least 20 percent of the losses,  
31 if any, from the events which it sponsors if the organization

1 employs other persons as agents to provide services in  
2 connection with a sponsored event. Prior to March 1 of each  
3 year, such organization may apply to the department for a  
4 certificate of exemption for admissions to such events  
5 sponsored in this state by the organization during the  
6 immediately following state fiscal year. The application shall  
7 state the total dollar amount of admissions receipts collected  
8 by the organization or its agents from such events in this  
9 state sponsored by the organization or its agents in the year  
10 immediately preceding the year in which the organization  
11 applies for the exemption. Such organization shall receive the  
12 exemption only to the extent of \$1.5 million multiplied by the  
13 ratio that such receipts bear to the total of such receipts of  
14 all organizations applying for the exemption in such year;  
15 however, in no event shall such exemption granted to any  
16 organization exceed 6 percent of such admissions receipts  
17 collected by the organization or its agents in the year  
18 immediately preceding the year in which the organization  
19 applies for the exemption. Each organization receiving the  
20 exemption shall report each month to the department the total  
21 admissions receipts collected from such events sponsored by  
22 the organization during the preceding month and shall remit to  
23 the department an amount equal to 6 percent of such receipts  
24 reduced by any amount remaining under the exemption. Tickets  
25 for such events sold by such organizations shall not reflect  
26 the tax otherwise imposed under this section.

27           7. Also exempt from the tax imposed by this section  
28 are entry fees for participation in freshwater fishing  
29 tournaments.

30           8. Also exempt from the tax imposed by this section  
31 are participation or entry fees charged to participants in a

1 game, race, or other sport or recreational event if spectators  
2 are charged a taxable admission to such event.

3 9. No tax shall be levied on admissions to any  
4 postseason collegiate football game sanctioned by the National  
5 Collegiate Athletic Association.

6 (3) Such taxes shall be paid and remitted at the same  
7 time and in the same manner as provided for remitting taxes on  
8 sales of tangible personal property, as hereinafter provided.

9 Section 8. Paragraph (e) of subsection (2) of section  
10 212.055, Florida Statutes, as amended by section 91 of chapter  
11 2003-402, Laws of Florida, is amended to read:

12 212.055 Discretionary sales surtaxes; legislative  
13 intent; authorization and use of proceeds.--It is the  
14 legislative intent that any authorization for imposition of a  
15 discretionary sales surtax shall be published in the Florida  
16 Statutes as a subsection of this section, irrespective of the  
17 duration of the levy. Each enactment shall specify the types  
18 of counties authorized to levy; the rate or rates which may be  
19 imposed; the maximum length of time the surtax may be imposed,  
20 if any; the procedure which must be followed to secure voter  
21 approval, if required; the purpose for which the proceeds may  
22 be expended; and such other requirements as the Legislature  
23 may provide. Taxable transactions and administrative  
24 procedures shall be as provided in s. 212.054.

25 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

26 (e) School districts, counties, and municipalities  
27 receiving proceeds under the provisions of this subsection may  
28 pledge such proceeds for the purpose of servicing new bond  
29 indebtedness incurred pursuant to law. Local governments may  
30 use the services of the Division of Bond Finance of the State  
31 Board of Administration pursuant to the State Bond Act to

1 issue any bonds through the provisions of this subsection. ~~In~~  
2 ~~no case may a jurisdiction issue bonds pursuant to this~~  
3 ~~subsection more frequently than once per year.~~ Counties and  
4 municipalities may join together for the issuance of bonds  
5 authorized by this subsection.

6 Section 9. Paragraph (e) of subsection (1) and  
7 subsection (12) of section 212.06, Florida Statutes, are  
8 amended to read:

9 212.06 Sales, storage, use tax; collectible from  
10 dealers; "dealer" defined; dealers to collect from purchasers;  
11 legislative intent as to scope of tax.--

12 (1)

13 (e)1. Notwithstanding any other provision of this  
14 chapter, tax shall not be imposed on any vessel registered  
15 under ~~pursuant to~~ s. 328.52 by a vessel dealer or vessel  
16 manufacturer with respect to a vessel used solely for  
17 demonstration, sales promotional, or testing purposes. The  
18 term "promotional purposes" shall include, but not be limited  
19 to, participation in fishing tournaments. For the purposes of  
20 this paragraph, "promotional purposes" means the entry of the  
21 vessel in a marine-related event where prospective purchasers  
22 would be in attendance, where the vessel is entered in the  
23 name of the dealer or manufacturer, and where the vessel is  
24 clearly marked as for sale, on which vessel the name of the  
25 dealer or manufacturer is clearly displayed, and which vessel  
26 has never been transferred into the dealer's or manufacturer's  
27 accounting books from an inventory item to a capital asset for  
28 depreciation purposes.

29 2. The provisions of this paragraph do not apply to  
30 any vessel when used for transporting persons or goods for  
31 compensation; when offered, let, or rented to another for

1 consideration; when offered for rent or hire as a means of  
2 transportation for compensation; or when offered or used to  
3 provide transportation for persons solicited through personal  
4 contact or through advertisement on a "share expense" basis.

5 3. Notwithstanding any other provision of this  
6 chapter, tax may not be imposed on any vessel imported into  
7 this state for the sole purpose of being offered for sale at  
8 retail by a yacht broker or yacht dealer registered in this  
9 state if the vessel remains under the care, custody, and  
10 control of the registered broker or dealer and the owner of  
11 the vessel does not make personal use of the vessel during  
12 that time. The provisions of this chapter govern the  
13 taxability of any sale or use of the vessel subsequent to its  
14 importation under this provision.

15 (12) In lieu of any other facts which may indicate  
16 commingling, any boat which remains in this state for more  
17 than an aggregate of 183 days in any 1-year period, except as  
18 provided in subparagraph (1)(e)3., subsection (8), or s.  
19 212.08(7)(t), shall be presumed to be commingled with the  
20 general mass of property of this state.

21 Section 10. Effective January 1, 2005, subsection (1)  
22 of section 212.12, Florida Statutes, is amended to read:

23 212.12 Dealer's credit for collecting tax; penalties  
24 for noncompliance; powers of Department of Revenue in dealing  
25 with delinquents; brackets applicable to taxable transactions;  
26 records required.--

27 (1) Notwithstanding any other provision of law and for  
28 the purpose of compensating persons granting licenses for and  
29 the lessors of real and personal property taxed hereunder, for  
30 the purpose of compensating dealers in tangible personal  
31 property, for the purpose of compensating dealers providing

1 | communication services and taxable services, for the purpose  
2 | of compensating owners of places where admissions are  
3 | collected, and for the purpose of compensating remitters of  
4 | any taxes or fees reported on the same documents utilized for  
5 | the sales and use tax, as compensation for the keeping of  
6 | prescribed records, filing timely tax returns, and the proper  
7 | accounting and remitting of taxes by them, such seller,  
8 | person, lessor, dealer, owner, and remitter (except dealers  
9 | who make mail order sales) shall be allowed 2.5 percent of the  
10 | amount of the tax due and accounted for and remitted to the  
11 | department, in the form of a deduction in submitting his or  
12 | her report and paying the amount due by him or her; the  
13 | department shall allow such deduction of 2.5 percent of the  
14 | amount of the tax to the person paying the same for remitting  
15 | the tax and making of tax returns in the manner herein  
16 | provided, for paying the amount due to be paid by him or her,  
17 | and as further compensation to dealers in tangible personal  
18 | property for the keeping of prescribed records and for  
19 | collection of taxes and remitting the same. However, if the  
20 | amount of the tax due and remitted to the department for the  
21 | reporting period exceeds \$1,200, no allowance shall be allowed  
22 | for all amounts in excess of \$1,200. The executive director of  
23 | the department is authorized to negotiate a collection  
24 | allowance, pursuant to rules promulgated by the department,  
25 | with a dealer who makes mail order sales. The rules of the  
26 | department shall provide guidelines for establishing the  
27 | collection allowance based upon the dealer's estimated costs  
28 | of collecting the tax, the volume and value of the dealer's  
29 | mail order sales to purchasers in this state, and the  
30 | administrative and legal costs and likelihood of achieving  
31 | collection of the tax absent the cooperation of the dealer.

1 | However, in no event shall the collection allowance negotiated  
2 | by the executive director exceed 10 percent of the tax  
3 | remitted for a reporting period.

4 |         (a) The Department of Revenue may deny the collection  
5 | allowance if a taxpayer files an incomplete return or if the  
6 | required tax return or tax is delinquent at the time of  
7 | payment.

8 |             1. An "incomplete return" is, for purposes of this  
9 | chapter, a return which is lacking such uniformity,  
10 | completeness, and arrangement that the physical handling,  
11 | verification, review of the return, or determination of other  
12 | taxes and fees reported on the return may not be readily  
13 | accomplished.

14 |             2. The department shall adopt rules requiring such  
15 | information as it may deem necessary to ensure that the tax  
16 | levied hereunder is properly collected, reviewed, compiled,  
17 | reported, and enforced, including, but not limited to: the  
18 | amount of gross sales; the amount of taxable sales; the amount  
19 | of tax collected or due; the amount of lawful refunds,  
20 | deductions, or credits claimed; the amount claimed as the  
21 | dealer's collection allowance; the amount of penalty and  
22 | interest; the amount due with the return; and such other  
23 | information as the Department of Revenue may specify. The  
24 | department shall require that transient rentals and  
25 | agricultural equipment transactions be separately shown. Sales  
26 | made through vending machines as defined in s. 212.0515 must  
27 | be separately shown on the return. Sales made through  
28 | coin-operated amusement machines as defined by s. 212.02 and  
29 | the number of machines operated must be separately shown on  
30 | the return or on a form prescribed by the department. If a  
31 | separate form is required, the same penalties for late filing,

1 incomplete filing, or failure to file as provided for the  
2 sales tax return shall apply to said form.

3 (b) The collection allowance and other credits or  
4 deductions provided in this chapter shall be applied  
5 proportionally to any taxes or fees reported on the same  
6 documents used for the sales and use tax.

7 (c) A dealer entitled to the collection allowance  
8 provided in this section may elect to forego the collection  
9 allowance and direct that the said amount be deposited into  
10 the Educational Enhancement Trust Fund. Such election must be  
11 made with the timely filing of a return and cannot be  
12 rescinded once made. When a dealer who makes such election  
13 files a delinquent return, underpays the tax, or files an  
14 incomplete return, the amount deposited into the Educational  
15 Enhancement Trust Fund shall be the collection allowance  
16 remaining after resolution of liability for all of the tax,  
17 interest, and penalty due on that return or underpayment of  
18 tax. The provisions of this paragraph shall not apply to s.  
19 212.0305 and to any other tax, fee, or levy that is  
20 administered, collected, and enforced pursuant to the  
21 procedures under chapter 212.

22 Section 11. Notwithstanding the provisions of chapter  
23 120, Florida Statutes, to the contrary, the Department of  
24 Revenue may adopt rules to carry out the amendments made by  
25 this act to section 212.12, Florida Statutes.

26 Section 12. The sum of \$236,465 is appropriated from  
27 the General Revenue Fund to the Department of Revenue for the  
28 purpose of administering the amendments to section 212.12,  
29 Florida Statutes, made by this act.

30 Section 13. The Department of Revenue shall retain all  
31 of the dealer collection allowance revenues directed to be

1 deposited into the Educational Enhancement Trust Fund until  
2 the \$236,465 General Revenue Appropriation is recovered. The  
3 \$236,465 retained by the department shall be deposited into  
4 the General Revenue Fund.

5 Section 14. Effective July 1, 2004, subsection (2) of  
6 section 212.12, Florida Statutes, is amended to read:

7 212.12 Dealer's credit for collecting tax; penalties  
8 for noncompliance; powers of Department of Revenue in dealing  
9 with delinquents; brackets applicable to taxable transactions;  
10 records required.--

11 (2)(a) When any person required hereunder to make any  
12 return or to pay any tax or fee imposed by this chapter either  
13 fails to timely file such return or fails to pay the tax or  
14 fee shown due on the return within the time required  
15 hereunder, in addition to all other penalties provided herein  
16 and by the laws of this state in respect to such taxes or  
17 fees, a specific penalty shall be added to the tax or fee in  
18 the amount of 10 percent of either the tax or fee shown on the  
19 return that is not timely filed or any tax or fee not paid  
20 timely. The penalty may not be less than \$50 for failure to  
21 timely file a tax return required by s. 212.11(1) or timely  
22 pay the tax or fee shown due on the return except as provided  
23 in s. 213.21(10). If a person fails to timely file a return  
24 required by s. 212.11(1) and to timely pay the tax or fee  
25 shown due on the return, only one penalty of 10 percent, which  
26 may not be less than \$50, shall be imposed.

27 (b) When any person required under this section to  
28 make a return or to pay a tax or fee imposed by this chapter  
29 fails to disclose the tax or fee on the return within the time  
30 required, excluding a noncompliant filing event generated by  
31 situations covered in paragraph (a), in addition to all other

1 penalties provided in this section and by the laws of this  
2 state in respect to such taxes or fees, a specific penalty  
3 shall be added to the additional tax or fee owed in the amount  
4 of 10 percent of any such unpaid tax or fee not paid timely if  
5 the failure is for not more than 30 days, with an additional  
6 10 percent of any such unpaid tax or fee for each additional  
7 30 days, or fraction thereof, while the failure continues, not  
8 to exceed a total penalty of 50 percent, in the aggregate, of  
9 any unpaid tax or fee.

10 (c) Any person who knowingly and with a willful intent  
11 to evade any tax imposed under this chapter fails to file six  
12 consecutive returns as required by law commits a felony of the  
13 third degree, punishable as provided in s. 775.082 or s.  
14 775.083.

15 (d) Any person who makes a false or fraudulent return  
16 with a willful intent to evade payment of any tax or fee  
17 imposed under this chapter shall, in addition to the other  
18 penalties provided by law, be liable for a specific penalty of  
19 100 percent of the tax bill or fee and, upon conviction, for  
20 fine and punishment as provided in s. 775.082, s. 775.083, or  
21 s. 775.084.

22 1. If the total amount of unreported taxes or fees is  
23 less than \$300, the first offense resulting in conviction is a  
24 misdemeanor of the second degree, the second offense resulting  
25 in conviction is a misdemeanor of the first degree, and the  
26 third and all subsequent offenses resulting in conviction is a  
27 misdemeanor of the first degree, and the third and all  
28 subsequent offenses resulting in conviction are felonies of  
29 the third degree.  
30  
31

1           2. If the total amount of unreported taxes or fees is  
2 \$300 or more but less than \$20,000, the offense is a felony of  
3 the third degree.

4           3. If the total amount of unreported taxes or fees is  
5 \$20,000 or more but less than \$100,000, the offense is a  
6 felony of the second degree.

7           4. If the total amount of unreported taxes or fees is  
8 \$100,000 or more, the offense is a felony of the first degree.

9           (e) Any person who willfully attempts in any manner to  
10 evade any tax or fee imposed under this chapter or the payment  
11 thereof commits a felony of the third degree and, in addition  
12 to other penalties provided by law, is liable for a specific  
13 penalty of 100 percent of the tax bill or fee and, upon  
14 conviction, for fine and punishment as provided in s. 775.082,  
15 s. 775.083, or s. 775.084.

16           ~~(f)(e)~~ When any person, firm, or corporation fails to  
17 timely remit the proper estimated payment required under s.  
18 212.11, a specific penalty shall be added in an amount equal  
19 to 10 percent of any unpaid estimated tax. Beginning with  
20 January 1, 1985, returns, the department, upon a showing of  
21 reasonable cause, is authorized to waive or compromise  
22 penalties imposed by this paragraph. However, other penalties  
23 and interest shall be due and payable if the return on which  
24 the estimated payment was due was not timely or properly  
25 filed.

26           ~~(g)(f)~~ Dealers filing a consolidated return pursuant  
27 to s. 212.11(1)(e) shall be subject to the penalty established  
28 in paragraph (e) unless the dealer has paid the required  
29 estimated tax for his or her consolidated return as a whole  
30 without regard to each location. If the dealer fails to pay  
31 the required estimated tax for his or her consolidated return

1 as a whole, each filing location shall stand on its own with  
2 respect to calculating penalties pursuant to paragraph (e).

3 Section 15. Subsection (10) of section 213.21, Florida  
4 Statutes, is amended to read:

5 213.21 Informal conferences; compromises.--

6 (10)(a) ~~Effective July 1, 2003,~~ Notwithstanding any  
7 other provision of law and solely for the purpose of  
8 administering the taxes tax imposed by ss. 125.0104 and  
9 125.0108 and chapter 212, except s. 212.0606, under the  
10 circumstances set forth in this subsection, the department  
11 shall settle or compromise a taxpayer's liability for penalty  
12 without requiring the taxpayer to submit a written request for  
13 compromise or settlement.

14 (b) For taxpayers who file returns and remit tax on a  
15 monthly basis:

16 1. Any penalty related to a noncompliant filing event  
17 shall be settled or compromised if the taxpayer has:

18 a. No noncompliant filing event in the immediately  
19 preceding 12-month period and no unresolved ~~chapter 212~~  
20 liability under s. 125.0104, s. 125.0108, or chapter 212  
21 resulting from a noncompliant filing event; or

22 b. One noncompliant filing event in the immediately  
23 preceding 12-month period, resolution of the current  
24 noncompliant filing event through payment of tax and interest  
25 and the filing of a return within 30 days after notification  
26 by the department, and no unresolved ~~chapter 212~~ liability  
27 under s. 125.0104, s. 125.0108, or chapter 212 resulting from  
28 a noncompliant filing event.

29 2. If a taxpayer has two or more noncompliant filing  
30 events in the immediately preceding 12-month period, the  
31 taxpayer shall be liable, absent a showing by the taxpayer

1 that the noncompliant filing event was due to extraordinary  
2 circumstances, for the penalties provided in s. 125.0104 or s.  
3 125.0108 and s. 212.12, including loss of collection  
4 allowance, and shall be reported to a credit bureau.

5 (c) For taxpayers who file returns and remit tax on a  
6 quarterly basis, any penalty related to a noncompliant filing  
7 event shall be settled or compromised if the taxpayer has no  
8 noncompliant filing event in the immediately preceding  
9 12-month period and no unresolved ~~chapter 212~~ liability under  
10 s. 125.0104, s. 125.0108, or chapter 212 resulting from a  
11 noncompliant filing event.

12 (d) For purposes of this subsection:

13 1. "Noncompliant filing event" means a failure to  
14 timely file a complete and accurate return required under s.  
15 125.0104, s. 125.0108, or chapter 212 or a failure to timely  
16 pay the amount of tax reported on a return required by s.  
17 125.0104, s. 125.0108, or chapter 212.

18 2. "Extraordinary circumstances" means the occurrence  
19 of events beyond the control of the taxpayer, such as, but not  
20 limited to, the death of the taxpayer, acts of war or  
21 terrorism, natural disasters, fire, or other casualty, or the  
22 nonfeasance or misfeasance of the taxpayer's employees or  
23 representatives responsible for compliance with s. 125.0104,  
24 s. 125.0108, or ~~the provisions of~~ chapter 212. With respect to  
25 the acts of an employee or representative, the taxpayer must  
26 show that the principals of the business lacked actual  
27 knowledge of the noncompliance and that the noncompliance was  
28 resolved within 30 days after actual knowledge.

29 Section 16. Section 15 of this act, which amends  
30 section 213.21, Florida Statutes, shall operate retroactively  
31 to July 1, 2003.

1           Section 17. Effective July 1, 2004, section 213.758,  
2 Florida Statutes, is created to read:

3           213.758 Procedure regarding unclaimed evidence.--

4           (1) Title to unclaimed evidence or unclaimed tangible  
5 personal property lawfully seized pursuant to an  
6 investigation, obtained for use as evidence in a proceeding,  
7 or held as evidence by the department shall vest permanently  
8 in the department 60 days after the conclusion of the related  
9 legal proceeding.

10           (a) If the property is of appreciable value, the  
11 department may elect to:

12           1. Retain the property for the department's own use;

13 or

14           2. Transfer the property to another unit of state or  
15 local government.

16           (b) If the property is not of appreciable value, the  
17 agency may elect to destroy it.

18           (2) The department shall prescribe by rule procedures  
19 to be followed when transferring title or record of ownership  
20 of property of appreciable value or when destroying property  
21 not of appreciable value. The rule must also set forth  
22 criteria regarding treatment of unclaimed evidence or  
23 unclaimed tangible personal property, including, but not  
24 limited to, notice and timing requirements.

25           (3) This section applies to all unclaimed evidence or  
26 unclaimed tangible personal property possessed by the  
27 department on the date this section takes effect.

28           Section 18. Effective July 1, 2004, paragraph (a) of  
29 subsection (13) of section 365.171, Florida Statutes, is  
30 amended to read:

31           365.171 Emergency telephone number "911.--

1 (13) "911" FEE.--

2 (a) Following approval by referendum as set forth in  
3 paragraph (b), or following approval by a majority vote of its  
4 board of county commissioners, a county may impose a "911" fee  
5 to be paid by the local exchange subscribers within its  
6 boundaries served by the "911" service. Proceeds from the  
7 "911" fee shall be used only for "911" expenditures as set  
8 forth in subparagraph 6. The manner of imposing and  
9 collecting said payment shall be as follows:

10 1. At the request of the county subscribing to "911"  
11 service, the telephone company shall, insofar as is  
12 practicable, bill the "911" fee to the local exchange  
13 subscribers served by the "911" service, on an individual  
14 access line basis, at a rate not to exceed 50 cents per month  
15 per line (up to a maximum of 25 access lines per account bill  
16 rendered). However, the fee may not be assessed on any pay  
17 telephone in this state. A county collecting the fee for the  
18 first time may collect the fee for no longer than 36 months  
19 without initiating the acquisition of its "911" equipment.

20 2. Fees collected by the telephone company pursuant to  
21 subparagraph 1. shall be returned to the county, less the  
22 costs of administration retained pursuant to paragraph (c).  
23 The county shall provide a minimum of 90 days' written notice  
24 to the telephone company prior to the collection of any "911"  
25 fees.

26 3. Any county that currently has an operational "911"  
27 system or that is actively pursuing the implementation of a  
28 "911" system shall establish a fund to be used exclusively for  
29 receipt and expenditure of "911" fee revenues collected  
30 pursuant to this section. All fees placed in said fund, and  
31 any interest accrued thereupon, shall be used solely for "911"

1 | costs described in subparagraph 6. The money collected and  
2 | interest earned in this fund shall be appropriated for "911"  
3 | purposes by the county commissioners and incorporated into the  
4 | annual county budget. Such fund shall be included within the  
5 | financial audit performed in accordance with s. 218.39. A  
6 | report of the audit shall be forwarded to the office within 60  
7 | days of its completion. A county may carry forward on an  
8 | annual basis unspent moneys in the fund for expenditures  
9 | allowed by this section, or it may reduce its fee. However, in  
10 | no event shall a county carry forward more than 10 percent of  
11 | the "911" fee billed for the prior year. The amount of moneys  
12 | carried forward each year may be accumulated in order to allow  
13 | for capital improvements described in this subsection. The  
14 | carryover shall be documented by resolution of the board of  
15 | county commissioners expressing the purpose of the carryover  
16 | or by an adopted capital improvement program identifying  
17 | projected expansion or replacement expenditures for "911"  
18 | equipment and service features, or both. In no event shall the  
19 | "911" fee carryover surplus moneys be used for any purpose  
20 | other than for the "911" equipment, service features, and  
21 | installation charges authorized in subparagraph 6. Nothing in  
22 | this section shall prohibit a county from using other sources  
23 | of revenue for improvements, replacements, or expansions of  
24 | its "911" system. A county may increase its fee for purposes  
25 | authorized in this section. However, in no case shall the fee  
26 | exceed 50 cents per month per line. All current "911" fees  
27 | shall be reported to the office within 30 days of the start of  
28 | each county's fiscal period. Any fee adjustment made by a  
29 | county shall be reported to the office. A county shall give  
30 | the telephone company a 90-day written notice of such fee  
31 | adjustment.

1           4. The telephone company shall have no obligation to  
2 take any legal action to enforce collection of the "911" fee.  
3 The telephone company shall provide quarterly to the county a  
4 list of the names, addresses, and telephone numbers of any and  
5 all subscribers who have identified to the telephone company  
6 their refusal to pay the "911" fee.

7           5. The county subscribing to "911" service shall  
8 remain liable to the telephone company for any "911" service,  
9 equipment, operation, or maintenance charge owed by the county  
10 to the telephone company.

11  
12 As used in this paragraph, "telephone company" means an  
13 exchange telephone service provider of "911" service or  
14 equipment to any county within its certificated area.

15           6. It is the intent of the Legislature that the "911"  
16 fee authorized by this section to be imposed by counties will  
17 not necessarily provide the total funding required for  
18 establishing or providing the "911" service. For purposes of  
19 this section, "911" service includes the functions of database  
20 management, call taking, location verification, and call  
21 transfer. The following costs directly attributable to the  
22 establishment and/or provision of "911" service are eligible  
23 for expenditure of moneys derived from imposition of the "911"  
24 fee authorized by this section: the acquisition,  
25 implementation, and maintenance of Public Safety Answering  
26 Point (PSAP) equipment and "911" service features, as defined  
27 in the Florida Public Service Commission's lawfully approved  
28 "911" and related tariffs and/or the acquisition,  
29 installation, and maintenance of other "911" equipment,  
30 including call answering equipment, call transfer equipment,  
31 ANI controllers, ALI controllers, ANI displays, ALI displays,

1 station instruments, "911" telecommunications systems,  
2 teleprinters, logging recorders, instant playback recorders,  
3 telephone devices for the deaf (TDD) used in the "911" system,  
4 PSAP backup power systems, consoles, automatic call  
5 distributors, and interfaces (hardware and software) for  
6 computer-aided dispatch (CAD) systems; salary and associated  
7 expenses for "911" call takers for that portion of their time  
8 spent taking and transferring "911" calls; salary and  
9 associated expenses for a county to employ a full-time  
10 equivalent "911" coordinator position and a full-time  
11 equivalent staff assistant position per county for the portion  
12 of their time spent administrating the "911" system; training  
13 costs for PSAP call takers in the proper methods and  
14 techniques used in taking and transferring "911" calls;  
15 expenses required to develop and maintain all information (ALI  
16 and ANI databases and other information source repositories)  
17 necessary to properly inform call takers as to location  
18 address, type of emergency, and other information directly  
19 relevant to the "911" call-taking and transferring function;  
20 and, in a county defined in s. 125.011(1), such expenses  
21 related to a nonemergency "311" system, or similar  
22 nonemergency system, which improves the overall efficiency of  
23 an existing "911" system or reduces "911" emergency response  
24 time for a ~~2-year~~ pilot project that ends June 30, 2009 ~~June~~  
25 ~~30, 2003~~. However, no wireless telephone service provider  
26 shall be required to participate in this pilot project or to  
27 otherwise implement a nonemergency "311" system or similar  
28 nonemergency system. The "911" fee revenues shall not be used  
29 to pay for any item not listed, including, but not limited to,  
30 any capital or operational costs for emergency responses which  
31 occur after the call transfer to the responding public safety

1 entity and the costs for constructing buildings, leasing  
2 buildings, maintaining buildings, or renovating buildings,  
3 except for those building modifications necessary to maintain  
4 the security and environmental integrity of the PSAP and "911"  
5 equipment rooms.

6 7. It is the goal of the Legislature that enhanced  
7 "911" service be available throughout the state. Expenditure  
8 by counties of the "911" fees authorized by this section  
9 should support this goal to the greatest extent feasible  
10 within the context of local service needs and fiscal  
11 capability. Nothing in this section shall be construed to  
12 prohibit two or more counties from establishing a combined  
13 emergency "911" telephone service by interlocal agreement and  
14 utilizing the "911" fees authorized by this section for such  
15 combined "911" service.

16 Section 19. (1) The Agency for Workforce Innovation  
17 shall serve as the state agency for screening applicants for  
18 state funding for a qualified job training organization.

19 (2) The Agency for Workforce Innovation shall adopt  
20 rules pursuant to sections 120.536(1) and 120.54, Florida  
21 Statutes, for the receipt and processing of applications for  
22 funding pursuant to subsection (5).

23 (3) For purposes of this section, the term "qualified  
24 job training organization" means an organization that:

25 (a) Is located in this state.

26 (b) Is exempt from income taxation under s. 501(c)3 or  
27 s. 501(c)4 of the Internal Revenue Code of 1986, as amended.

28 (c) Specializes in the retail sale of donated items.

29 (d) Provides job training and employment services to  
30 individuals with workplace disadvantages and disabilities.

31

1           (e) Uses a majority of its revenues for job training  
2 and placement programs that create jobs and foster economic  
3 development.

4           (4) To be eligible for funding pursuant to subsection  
5 (5), an organization must be certified by the Agency for  
6 Workforce Innovation as meeting the criteria specified in  
7 subsection (3). Sixty days following notification of  
8 certification by the Agency for Workforce Innovation, the  
9 Department of Revenue shall begin distributing proceeds to the  
10 organization pursuant to subsection (5).

11           (5) The Department of Revenue shall distribute monthly  
12 to qualified job training organizations certified as provided  
13 in this section an amount equal to the proceeds, as defined in  
14 section 212.20(5)(a), Florida Statutes, received and collected  
15 in the previous month by the department under the provisions  
16 of chapter 212, Florida Statutes, which are generated by a  
17 qualified job training organization and remitted on its sales  
18 and use tax returns. The total distribution shall not exceed  
19 \$3 million annually. Distributions shall begin 60 days  
20 following certification pursuant to subsection (4) and shall  
21 continue for not more than 2 years. Distributions shall be  
22 used solely to encourage and provide economic development  
23 through capital construction, improvements, or equipment that  
24 will result in expanded employment opportunities.

25           (6) After a qualified job training organization is  
26 certified, the organization shall use proceeds provided  
27 pursuant to subsection (5) solely to encourage and provide  
28 economic development through capital construction,  
29 improvements, or equipment that will result in expanded  
30 employment opportunities.

31

1           (7) The Department of Revenue may audit a qualified  
2 job training organization as provided in section 213.34,  
3 Florida Statutes, to verify that the distributions to the  
4 organization pursuant to this section have been expended by  
5 the organization as required by this section. Such audit  
6 information is subject to the confidentiality requirements of  
7 chapter 213, Florida Statutes. If the Department of Revenue  
8 determines that the distributions have not been expended as  
9 required by this section, the department may pursue recovery  
10 of such proceeds pursuant to the laws and rules governing the  
11 assessment of taxes.

12           (8) Failure to use the proceeds as provided in this  
13 section shall be grounds for revoking certification.

14           (9) This section takes effect October 1, 2004, and  
15 expires September 30, 2006.

16           Section 20. (1) The taxes levied under sections  
17 202.12(1), 202.19(7), 202.15, and 203.01, Florida Statutes,  
18 shall not be levied on the actual cost of operating a  
19 substitute communications system, as defined in s. 202.11,  
20 Florida Statutes, during the period from the effective date of  
21 this act through December 31, 2005.

22           (2) The Department of Revenue shall not make  
23 assessments of tax on the costs of operating a substitute  
24 communications system for the period October 1, 2001 through  
25 the effective date of this act. No refunds shall be made of  
26 any tax that has been remitted to the Department of Revenue on  
27 the costs of operating a substitute communications system  
28 prior to the effective date of this act.

29           Section 21. Section 1 of chapter 67-930, Laws of  
30 Florida, as amended by chapters 93-286 and 94-344, Laws of  
31 Florida, is amended to read:

1           Section 1. All cities and towns, in counties that have  
2 ~~of the state having~~ a population of not fewer less than ~~three~~  
3 ~~hundred thirty thousand (330,000)~~ and not more than ~~three~~  
4 ~~hundred forty thousand (340,000)~~, and in counties having a  
5 population of more than ~~nine hundred thousand (900,000)~~,  
6 according to the latest official decennial census, whose  
7 charter specifically provides now or whose charter is so  
8 amended prior to January 1, 1968, for the levy of the exact  
9 tax as herein set forth, are ~~hereby~~ given the right, power,  
10 and authority by ordinance to impose, levy, and collect a tax  
11 within their corporate limits, to be known as a municipal  
12 resort tax, upon the rent of every occupancy of a room or  
13 rooms in any hotel, motel, apartment house, rooming house, or  
14 tourist or trailer camp, as the same are defined in ~~part I,~~  
15 chapter 212, Florida Statutes, and upon the retail sale price  
16 of all items of food or beverages sold at retail, and of  
17 alcoholic beverages sold at retail for consumption on the  
18 premises, at any place of business required by law to be  
19 licensed by the state hotel and restaurant commission or by  
20 the state beverage department. Counties with a population  
21 between 170,000 and 180,000 with no municipality in such  
22 counties having a population greater than 20,000, according to  
23 the latest official decennial census, and each municipality in  
24 such counties having a charter limiting ad valorem taxes to 2  
25 mills, may impose, levy, and collect a tax within the  
26 corporate limits, to be known as a municipal resort tax, which  
27 shall be levied upon the rent of every occupancy of a room or  
28 rooms in any hotel, motel, apartment house, rooming house, or  
29 tourist or trailer camp, as defined in chapter 212, Florida  
30 Statutes, at a rate not to exceed 2 percent.; provided,  
31 However, this tax does shall not apply to those sales the

1 amount of which is less than ~~50 fifty~~ cents ~~or (50) nor~~ to  
2 sales of food or beverages delivered to a person's home under  
3 a contract providing for deliveries on a regular schedule when  
4 the price of each meal is less than ~~\$10 ten~~ dollars. A  
5 municipality may not commence imposition of the tax after the  
6 effective date of this act unless imposition is approved by  
7 the electors of the municipality by referendum. Once a  
8 municipality qualifies and imposes the tax, it shall continue  
9 to qualify pursuant to this section for as long as the  
10 ordinance remains valid.

11 Section 22. Section 6 of chapter 67-930, Laws of  
12 Florida, is amended to read:

13 Section 6. Any funds received under and by virtue of  
14 the municipal resort tax imposed or levied under the authority  
15 of this act shall be used for the following purposes only:  
16 creating and maintenance of convention and publicity bureaus,  
17 cultural and art centers, enhancement of tourism, publicity  
18 and advertising purposes, transportation improvements,  
19 including, but not limited to, sidewalks, pathways and bike  
20 lanes, and beach restoration, artificial reef construction,  
21 stormwater management, land acquisition, and for the future  
22 cost, purchase, building, designing, engineering, planning,  
23 repairing, reconditioning, altering, expanding, maintaining,  
24 servicing and otherwise operating auditoriums, community  
25 houses, convention halls, convention buildings or structures,  
26 and other related purposes, including relief from ad valorem  
27 taxes heretofore levied for such purposes.

28 Section 23. If any provision of this act or its  
29 application to any person or circumstance is held invalid, the  
30 invalidity does not affect other provisions or applications of  
31 the act which can be given effect without the invalid

1 provision or application, and to this end the provisions of  
2 this act are severable.

3           Section 24. Except as otherwise expressly provided in  
4 this act, this act shall take effect upon becoming a law.

5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

1                   STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
2   COMMITTEE SUBSTITUTE FOR  
3   SB 2218

4 The committee substitute made the following changes to SB  
5 2218:

- 6 1. Changes the title from "tax administration" to  
7 "taxation";
- 8 2. Provides that no tax shall be imposed on any vessel  
9 imported into Florida for the sole purpose of being  
10 offered for sale at retail by a yacht broker or dealer  
11 registered in Florida, provided the vessel remains under  
12 the care, custody, and control of the registered broker  
13 or dealer and the owner makes no personal use of the  
14 vessel during that time;
- 15 3. Allows additional time to apply for refunds of estate tax  
16 that becomes available because of taxes paid to other  
17 states;
- 18 4. Extends for 2 years the sunset of the sales tax exemption  
19 afforded to convention & exhibit halls, theaters, arenas,  
20 civic centers, auditoriums, sports stadiums, performing  
21 arts centers, and publicly owned recreational facilities  
22 pursuant to ch. 2000-345, L.O.F.;
- 23 5. Continues the authorization for certain counties to  
24 expend moneys derived from the "911" fee for  
25 non-emergency telecommunications;
- 26 6. Provides that businesses that utilize a substitute  
27 communications system will not owe the communications  
28 services tax or gross receipts tax on the actual cost of  
29 operating a substitute communications system for the time  
30 period of October 1, 2001, through December 31, 2005;
- 31 7. Provides a distribution of sales tax revenue proceeds to  
certain job training organizations not to exceed \$3  
million annually for a period of 2 years;
8. Deletes a limitation on issuing of bonds for purposes of  
the local government infrastructure surtax;
9. Amends ch. 67-930, L.O.F., to expand the municipal resort  
tax to cities with charters limiting ad valorem taxes to  
2 mills in counties with populations between 170,000 and  
180,000 and no cities with a population greater than  
20,000. The rate of the municipal resort tax is 2% and  
limited to transient rentals only;
10. Authorizes a sales tax dealer to elect to forego the  
collection allowance and direct that the collection  
allowance be deposited in to the Education Enhancement  
Trust Fund. Provides for an appropriation to the  
Department of Revenue to implement the provisions of the  
amendment and provides that the GR appropriation be  
returned to GR Fund from first proceeds; and

1 11. Provides for severability.  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31