

A bill to be entitled

An act relating to the tax on sales, use, and other transactions; amending s. 212.12, F.S.; authorizing a dealer to elect to forego the collection allowance and direct that collection allowance revenues be transferred to the Educational Enhancement Trust Fund for distribution to school districts as specified; providing exceptions; providing for rulemaking by the Department of Revenue; providing an appropriation; providing for costs recovery; requiring the Department of Revenue to report collection information to the Department of Education; providing an effective date.

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

Section 1. Paragraph (c) is added to subsection (1) of section 212.12, Florida Statutes, to read:

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

(1) Notwithstanding any other provision of law and for the purpose of compensating persons granting licenses for and the lessors of real and personal property taxed hereunder, for the purpose of compensating dealers in tangible personal property, for the purpose of compensating dealers providing communication services and taxable services, for the purpose of compensating owners of places where admissions are collected, and for the

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29 | purpose of compensating remitters of any taxes or fees reported
30 | on the same documents utilized for the sales and use tax, as
31 | compensation for the keeping of prescribed records, filing
32 | timely tax returns, and the proper accounting and remitting of
33 | taxes by them, such seller, person, lessor, dealer, owner, and
34 | remitter (except dealers who make mail order sales) shall be
35 | allowed 2.5 percent of the amount of the tax due and accounted
36 | for and remitted to the department, in the form of a deduction
37 | in submitting his or her report and paying the amount due by him
38 | or her; the department shall allow such deduction of 2.5 percent
39 | of the amount of the tax to the person paying the same for
40 | remitting the tax and making of tax returns in the manner herein
41 | provided, for paying the amount due to be paid by him or her,
42 | and as further compensation to dealers in tangible personal
43 | property for the keeping of prescribed records and for
44 | collection of taxes and remitting the same. However, if the
45 | amount of the tax due and remitted to the department for the
46 | reporting period exceeds \$1,200, no allowance shall be allowed
47 | for all amounts in excess of \$1,200. The executive director of
48 | the department is authorized to negotiate a collection
49 | allowance, pursuant to rules promulgated by the department, with
50 | a dealer who makes mail order sales. The rules of the department
51 | shall provide guidelines for establishing the collection
52 | allowance based upon the dealer's estimated costs of collecting
53 | the tax, the volume and value of the dealer's mail order sales
54 | to purchasers in this state, and the administrative and legal
55 | costs and likelihood of achieving collection of the tax absent
56 | the cooperation of the dealer. However, in no event shall the

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57 collection allowance negotiated by the executive director exceed
58 10 percent of the tax remitted for a reporting period.

59 (c)1. A dealer entitled to the collection allowance
60 provided in this section may elect to forego the collection
61 allowance and direct the department to transfer the amount of
62 the collection allowance into the Educational Enhancement Trust
63 Fund. Such an election must be made with the timely filing of a
64 return and may not be rescinded once made. If a dealer who makes
65 such an election files a delinquent return, underpays the tax,
66 or files an incomplete return, the amount transferred into the
67 Educational Enhancement Trust Fund shall be the amount of the
68 collection allowance remaining after resolution of liability for
69 all of the tax, interest, and penalty due on that return or
70 underpayment of tax. The Department of Education shall
71 distribute the remaining amount from the trust fund to the
72 school districts that have adopted a resolution stating that
73 those funds will be used to ensure that up-to-date technology is
74 purchased for the classrooms in the district and that teachers
75 are trained in the use of that technology. Revenues collected in
76 districts that do not adopt such a resolution shall be equally
77 distributed to districts that have adopted such resolutions.

78 2. This paragraph applies to all taxes, surtaxes, and any
79 local option taxes administered under this chapter and remitted
80 directly to the department. This paragraph does not apply to any
81 locally imposed and self-administered convention development
82 tax, tourist development tax, or tourist impact tax administered
83 under this chapter.

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84 Section 2. Notwithstanding the provisions of chapter 120,
85 Florida Statutes, the Department of Revenue may adopt rules to
86 carry out the amendment made by this act to s. 212.12, Florida
87 Statutes.

88 Section 3. The sum of \$36,465 is appropriated from the
89 General Revenue Fund to the Department of Revenue for the
90 purpose of administering the amendment to s. 212.12, Florida
91 Statutes, made by this act. The Department of Revenue shall
92 retain all of the revenues from dealer collection allowances
93 which are deposited into the Educational Enhancement Trust Fund
94 until the \$36,465 appropriated from the General Revenue Fund has
95 been recovered.

96 Section 4. Revenues from the dealer collection allowances
97 shall be transferred quarterly to the Educational Enhancement
98 Trust Fund. The Department of Revenue shall provide to the
99 Department of Education quarterly information about such
100 revenues by county to which the collection allowance was
101 attributed.

102 Section 5. This act shall take effect January 1, 2007.