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1 A bill to be entitled
2 An act relating to taxation; amending s. 55.204, F.S.;
3 specifying the duration of liens securing the payment of
4 unemployment compensation tax obligations; amending s.
5 95.091, F.S.; applying an exception to a limit on the
6 duration of tax liens for certain tax liens relating to
7 unemployment compensation taxes; amending s. 201.02, F.S.;
8 excluding certain unpaid indebtedness from the taxable
9 consideration for short sale transfers of real property;
10 defining the term "short sale"; amending s. 202.125, F.S.;
11 providing that an exemption from the communications
12 services tax does not apply to transient public lodging
13 establishments; amending s. 212.05, F.S.; specifying that
14 the tax on sales, use, and other transactions applies to
15 charges for nonresidential building cleaning and
16 nonresidential building pest control; amending s.
17 212.0515, F.S.; revising the content of a required notice
18 that must be posted on vending machines; amending s.
19 212.08, F.S.; providing criteria to determine whether the
20 tax on sales, use, and other transactions applies to a
21 package containing exempt food products and taxable
22 nonfood products; providing that the tax exemption for
23 building materials used in the rehabilitation of real
24 property in an enterprise zone applies only while the
25 property is being rehabilitated; providing that a single
26 application for a tax refund of taxes paid on building
27 materials used in the rehabilitation of real property may
28 be used for certain contiguous parcels; revising the

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29 information that must be included in an application for a
30 tax refund; providing that the tax exemption for building
31 materials used in an enterprise zone may inure to a unit
32 of government; revising the date by which an application
33 for a tax refund for taxes paid on building materials used
34 in an enterprise zone must be submitted to the department;
35 amending s. 212.08, F.S.; revising provisions excluding
36 certain sales of tangible personal property to contractors
37 from application of an exemption for sales made to
38 governmental entities under certain circumstances;
39 specifying additional requirements, procedures, and
40 limitations; requiring the Department of Revenue to adopt
41 rules for purposes of determining eligibility for the
42 exemption and providing for a certificate of entitlement
43 to the exemption; specifying certification requirements;
44 authorizing the department to adopt emergency rules;
45 providing for time of effect of emergency rules; amending
46 s. 213.053, F.S.; authorizing the department to provide
47 certain confidential taxpayer information to the Florida
48 Energy and Climate Commission; providing for retroactive
49 operation; providing that restrictions on disclosure of
50 confidential taxpayer information do not prohibit the
51 department from using certain methods of electronic
52 communication for certain purposes; providing that the
53 department may release confidential taxpayer information
54 relating to a corporation having an outstanding tax
55 warrant to the Department of Business and Professional
56 Regulation; authorizing the department to share taxpayer

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57 | names and identification numbers for purposes of
58 | information-sharing agreements with financial
59 | institutions; authorizing the department to share certain
60 | information relating to the tax on sales, use, and other
61 | transactions with the Department of Environmental
62 | Protection; authorizing the department to publish a list
63 | of taxpayers against whom it has filed a warrant or
64 | judgment lien certificate; requiring the department to
65 | update the list at least monthly; authorizing the
66 | department to adopt rules; authorizing the department to
67 | provide confidential taxpayer information relating to
68 | collections from taxpayers against whom it has taken a
69 | collection action; creating s. 213.0532, F.S.; defining
70 | terms; requiring the department and certain financial
71 | institutions to enter into information-sharing agreements
72 | to enable the department to obtain the account balances
73 | and personally identifying information of taxpayers;
74 | authorizing the department and certain financial
75 | institutions to enter into information-sharing agreements
76 | to enable the department to obtain the account balances
77 | and personally identifying information of taxpayers;
78 | limiting the use of information gathered for the purpose
79 | of enforcing the collection of certain taxes and fees;
80 | requiring the department to pay a fee to the financial
81 | institutions for their services; limiting the liability
82 | for certain acts of financial institutions that enter into
83 | an information-sharing agreement; authorizing the
84 | department to adopt rules; amending s. 213.25, F.S.;

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85 | authorizing the department to reduce a tax refund or
86 | credit owing to a taxpayer to the extent of liability for
87 | unemployment compensation taxes; amending s. 213.50, F.S.;
88 | authorizing the Division of Hotels and Restaurants of the
89 | Department of Business and Professional Regulation to
90 | suspend or deny the renewal of a license for a hotel or
91 | restaurant having an outstanding tax warrant for a certain
92 | period of time; amending s. 213.67, F.S.; specifying
93 | additional methods by which the department may give notice
94 | of a tax delinquency for garnishment purposes; amending s.
95 | 220.192, F.S.; providing for the administration of certain
96 | portions of the renewable energy technologies tax credit
97 | program by the Florida Energy and Climate Commission;
98 | providing for retroactive application; amending s.
99 | 336.021, F.S.; revising the distribution of the ninth-cent
100 | fuel tax on motor fuel and diesel fuel; amending s.
101 | 443.036, F.S.; providing for the treatment of a single-
102 | member limited liability company as the employer for
103 | purposes of unemployment compensation law; amending s.
104 | 443.1215, F.S.; correcting a cross-reference; amending s.
105 | 443.1316, F.S.; conforming cross-references; amending s.
106 | 443.141, F.S.; providing penalties for erroneous,
107 | incomplete, or insufficient reports; authorizing a waiver
108 | of the penalty under certain circumstances; defining a
109 | term; authorizing the Agency for Workforce Innovation and
110 | the state agency providing unemployment compensation tax
111 | collection services to adopt rules; providing an
112 | expiration date for liens for contributions and

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113 reimbursements; amending s. 443.163, F.S.; increasing
114 penalties for failing to file Employers Quarterly Reports
115 by means other than approved electronic means; revising
116 waiver provisions; creating s. 213.692, F.S.; authorizing
117 the Department of Revenue to revoke all certificates of
118 registration, permits, or licenses issued to a taxpayer
119 against whose property the department has filed a warrant
120 or tax lien; requiring the scheduling of an informal
121 conference before revocation of the certificates of
122 registration, permits, or licenses; prohibiting the
123 Department of Revenue from issuing a certificate of
124 registration, permit, or license to a taxpayer whose
125 certificate of registration, permit, or license has been
126 revoked; providing exceptions; requiring security as a
127 condition of issuing a new certificate of registration to
128 a person whose certificate of registration, permit, or
129 license has been revoked after the filing of a warrant or
130 tax lien certificate; authorizing the department to adopt
131 rules, including emergency rules; repealing s. 195.095,
132 F.S., relating to the authority of the Department of
133 Revenue to develop lists of bidders that are approved to
134 contract with property appraisers, tax collectors, or
135 county commissions for assessment or collection services;
136 repealing s. 213.054, F.S., relating to monitoring and
137 reporting on the use of a tax deduction claimed by
138 international banking institutions; providing effective
139 dates.

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

142
 143 Section 1. Section 55.204, Florida Statutes, is amended to
 144 read:

145 55.204 Duration and continuation of judgment lien;
 146 destruction of records.—

147 (1) Except as provided in this section, a judgment lien
 148 acquired under s. 55.202 lapses and becomes invalid 5 years
 149 after the date of filing the judgment lien certificate.

150 (2) Liens securing the payment of child support or tax
 151 obligations under ~~as set forth in~~ s. 95.091(1)(b) ~~shall not~~
 152 lapse ~~until~~ 20 years after the date of the original filing of
 153 the warrant or other document required by law to establish a
 154 lien. Liens securing the payment of unemployment tax obligations
 155 lapse 10 years after the date of the original filing of the
 156 notice of lien. A ~~No~~ second lien based on the original filing
 157 may not be obtained.

158 (3) At any time within 6 months before or 6 months after
 159 the scheduled lapse of a judgment lien under subsection (1), the
 160 judgment creditor may acquire a second judgment lien by filing a
 161 new judgment lien certificate. The effective date of the second
 162 judgment lien is the date and time on which the judgment lien
 163 certificate is filed. The second judgment lien is a new judgment
 164 lien and not a continuation of the original judgment lien. The
 165 second judgment lien permanently lapses and becomes invalid 5
 166 years after its filing date, and no additional liens based on
 167 the original judgment or any judgment based on the original
 168 judgment may be acquired.

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169 (4) A judgment lien continues only as to itemized property
 170 for an additional 90 days after lapse of the lien. Such judgment
 171 lien will continue only if:

172 (a) The property was ~~had been~~ itemized and its location
 173 described with sufficient particularity in the instructions for
 174 levy to permit the sheriff to act;

175 (b) The instructions for the levy had been delivered to
 176 the sheriff before ~~prior to~~ the date of lapse of the lien; and

177 (c) The property was located in the county in which the
 178 sheriff has jurisdiction at the time of delivery of the
 179 instruction for levy. Subsequent removal of the property does
 180 not defeat the lien. A court may order continuation of the lien
 181 beyond the 90-day period on a showing that extraordinary
 182 circumstances have prevented levy.

183 (5) The date of lapse of a judgment lien whose
 184 enforceability has been temporarily stayed or enjoined as a
 185 result of any legal or equitable proceeding is tolled until 30
 186 days after the stay or injunction is terminated.

187 (6) If a ~~no~~ second judgment lien is not filed, the
 188 Department of State shall maintain each judgment lien file and
 189 all information contained therein for a minimum of 1 year after
 190 the judgment lien lapses in accordance with this section. If a
 191 second judgment lien is filed, the department shall maintain
 192 both files and all information contained in such files for a
 193 minimum of 1 year after the second judgment lien lapses.

194 (7) ~~Nothing in~~ This section does not ~~shall be construed to~~
 195 extend the life of a judgment lien beyond the time that the
 196 underlying judgment, order, decree, or warrant otherwise expires

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197 or becomes invalid pursuant to law.

198 Section 2. Section 95.091, Florida Statutes, is amended to
199 read:

200 95.091 Limitation on actions to collect taxes.—

201 (1) (a) Except in the case of taxes for which certificates
202 have been sold, taxes enumerated in s. 72.011, or tax liens
203 issued under s. 196.161 or s. 443.141, any tax lien granted by
204 law to the state or any of its political subdivisions, any
205 municipality, any public corporation or body politic, or any
206 other entity having authority to levy and collect taxes shall
207 expire 5 years after the date the tax is assessed or becomes
208 delinquent, whichever is later. An ~~no~~ action ~~may be begun~~ to
209 collect any tax may not be commenced after the expiration of the
210 lien securing the payment of the tax.

211 (b) Any tax lien granted by law to the state or any of its
212 political subdivisions for any tax enumerated in s. 72.011 or
213 any tax lien imposed under s. 196.161 expires ~~shall expire~~ 20
214 years after the last date the tax may be assessed, after the tax
215 becomes delinquent, or after the filing of a tax warrant,
216 whichever is later. An action to collect any tax enumerated in
217 s. 72.011 may not be commenced after the expiration of the lien
218 securing the payment of the tax.

219 (2) If a ~~no~~ lien to secure the payment of a tax is not
220 provided by law, an ~~no~~ action ~~may be begun~~ to collect the tax
221 may not be commenced after 5 years following ~~from~~ the date the
222 tax is assessed or becomes delinquent, whichever is later.

223 (3) (a) With the exception of taxes levied under chapter
224 198 and tax adjustments made pursuant to ss. 220.23 and

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225 624.50921, the Department of Revenue may determine and assess
 226 the amount of any tax, penalty, or interest due under any tax
 227 enumerated in s. 72.011 which it has authority to administer and
 228 the Department of Business and Professional Regulation may
 229 determine and assess the amount of any tax, penalty, or interest
 230 due under any tax enumerated in s. 72.011 which it has authority
 231 to administer:

232 1.a. For taxes due before July 1, 1999, within 5 years
 233 after the date the tax is due, any return with respect to the
 234 tax is due, or such return is filed, whichever occurs later; and
 235 for taxes due on or after July 1, 1999, within 3 years after the
 236 date the tax is due, any return with respect to the tax is due,
 237 or such return is filed, whichever occurs later;

238 b. Effective July 1, 2002, notwithstanding sub-
 239 subparagraph a., within 3 years after the date the tax is due,
 240 any return with respect to the tax is due, or such return is
 241 filed, whichever occurs later;

242 2. For taxes due before July 1, 1999, within 6 years after
 243 the date the taxpayer either makes a substantial underpayment of
 244 tax, or files a substantially incorrect return;

245 3. At any time while the right to a refund or credit of
 246 the tax is available to the taxpayer;

247 4. For taxes due before July 1, 1999, at any time after
 248 the taxpayer has filed a grossly false return;

249 5. At any time after the taxpayer has failed to make any
 250 required payment of the tax, has failed to file a required
 251 return, or has filed a fraudulent return, except that for taxes
 252 due on or after July 1, 1999, the limitation prescribed in

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253 subparagraph 1. applies if the taxpayer has disclosed in writing
 254 the tax liability to the department before the department has
 255 contacted the taxpayer; or

256 6. In any case in which there has been a refund of tax
 257 erroneously made for any reason:

258 a. For refunds made before July 1, 1999, within 5 years
 259 after making such refund; and

260 b. For refunds made on or after July 1, 1999, within 3
 261 years after making such refund,

262
 263 or at any time after making such refund if it appears that any
 264 part of the refund was induced by fraud or the misrepresentation
 265 of a material fact.

266 (b) For the purpose of this paragraph, a tax return filed
 267 before the last day prescribed by law, including any extension
 268 thereof, shall be deemed to have been filed on such last day,
 269 and payments made prior to the last day prescribed by law shall
 270 be deemed to have been paid on such last day.

271 (4) If administrative or judicial proceedings for review
 272 of the tax assessment or collection are initiated by a taxpayer
 273 within the period of limitation prescribed in this section, the
 274 running of the period is ~~shall be~~ tolled during the pendency of
 275 the proceeding. Administrative proceedings shall include
 276 taxpayer protest proceedings initiated under s. 213.21 and
 277 department rules.

278 Section 3. Effective July 1, 2010, subsection (11) is
 279 added to section 201.02, Florida Statutes, to read:

280 201.02 Tax on deeds and other instruments relating to real

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281 property or interests in real property.—

282 (11) The taxable consideration for a short sale transfer
 283 does not include unpaid indebtedness that is forgiven or
 284 released by a mortgagee holding a mortgage on the grantor's
 285 interest in the property. For purposes of this subsection, the
 286 term "short sale" means a purchase and sale of real property in
 287 which all of the following apply:

288 (a) The grantor's interest is encumbered by a mortgage or
 289 mortgages securing indebtedness in an aggregate amount greater
 290 than the consideration paid or given by the grantee.

291 (b) A mortgagee releases the real property from its
 292 mortgage in exchange for a payment of less than the total of the
 293 outstanding mortgage indebtedness owed to the releasing
 294 mortgagee.

295 (c) The releasing mortgagee does not receive, directly or
 296 indirectly, any interest in the property transferred.

297 (d) The releasing mortgagee is not controlled by or
 298 related to the grantor or the grantee.

299 Section 4. Subsection (1) of section 202.125, Florida
 300 Statutes, is amended to read:

301 202.125 Sales of communications services; specified
 302 exemptions.—

303 (1) The separately stated sales price of communications
 304 services sold to residential households is exempt from the tax
 305 imposed by s. 202.12. This exemption does ~~shall~~ not apply to any
 306 residence that constitutes all or part of a transient public
 307 lodging establishment as defined in chapter 509, any mobile
 308 communications service, any cable service, or any direct-to-home

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309 | satellite service.

310 | Section 5. Paragraph (i) of subsection (1) of section
311 | 212.05, Florida Statutes, is amended to read:

312 | 212.05 Sales, storage, use tax.—It is hereby declared to
313 | be the legislative intent that every person is exercising a
314 | taxable privilege who engages in the business of selling
315 | tangible personal property at retail in this state, including
316 | the business of making mail order sales, or who rents or
317 | furnishes any of the things or services taxable under this
318 | chapter, or who stores for use or consumption in this state any
319 | item or article of tangible personal property as defined herein
320 | and who leases or rents such property within the state.

321 | (1) For the exercise of such privilege, a tax is levied on
322 | each taxable transaction or incident, which tax is due and
323 | payable as follows:

324 | (i)1. At the rate of 6 percent on charges for all:

325 | a. Detective, burglar protection, and other protection
326 | services (NAICS National Numbers 561611, 561612, 561613, and
327 | 561621). Any law enforcement officer, as defined in s. 943.10,
328 | who is performing approved duties as determined by his or her
329 | local law enforcement agency in his or her capacity as a law
330 | enforcement officer, and who is subject to the direct and
331 | immediate command of his or her law enforcement agency, and in
332 | the law enforcement officer's uniform as authorized by his or
333 | her law enforcement agency, is performing law enforcement and
334 | public safety services and is not performing detective, burglar
335 | protection, or other protective services, if the law enforcement
336 | officer is performing his or her approved duties in a

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337 geographical area in which the law enforcement officer has
338 arrest jurisdiction. Such law enforcement and public safety
339 services are not subject to tax irrespective of whether the duty
340 is characterized as "extra duty," "off-duty," or "secondary
341 employment," and irrespective of whether the officer is paid
342 directly or through the officer's agency by an outside source.
343 The term "law enforcement officer" includes full-time or part-
344 time law enforcement officers, and any auxiliary law enforcement
345 officer, when such auxiliary law enforcement officer is working
346 under the direct supervision of a full-time or part-time law
347 enforcement officer.

348 b. Nonresidential cleaning, excluding cleaning of the
349 interiors of transportation equipment, and nonresidential
350 building pest control services (NAICS National Numbers 561710
351 and 561720).

352 2. As used in this paragraph, "NAICS" means those
353 classifications contained in the North American Industry
354 Classification System, as published in 2007 by the Office of
355 Management and Budget, Executive Office of the President.

356 3. Charges for detective, burglar protection, and other
357 protection security services performed in this state but used
358 outside this state are exempt from taxation. Charges for
359 detective, burglar protection, and other protection security
360 services performed outside this state and used in this state are
361 subject to tax.

362 4. If a transaction involves both the sale or use of a
363 service taxable under this paragraph and the sale or use of a
364 service or any other item not taxable under this chapter, the

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365 | consideration paid must be separately identified and stated with
366 | respect to the taxable and exempt portions of the transaction or
367 | the entire transaction shall be presumed taxable. The burden
368 | shall be on the seller of the service or the purchaser of the
369 | service, whichever applicable, to overcome this presumption by
370 | providing documentary evidence as to which portion of the
371 | transaction is exempt from tax. The department is authorized to
372 | adjust the amount of consideration identified as the taxable and
373 | exempt portions of the transaction; however, a determination
374 | that the taxable and exempt portions are inaccurately stated and
375 | that the adjustment is applicable must be supported by
376 | substantial competent evidence.

377 | 5. Each seller of services subject to sales tax pursuant
378 | to this paragraph shall maintain a monthly log showing each
379 | transaction for which sales tax was not collected because the
380 | services meet the requirements of subparagraph 3. for out-of-
381 | state use. The log must identify the purchaser's name, location
382 | and mailing address, and federal employer identification number,
383 | if a business, or the social security number, if an individual,
384 | the service sold, the price of the service, the date of sale,
385 | the reason for the exemption, and the sales invoice number. The
386 | monthly log shall be maintained pursuant to the same
387 | requirements and subject to the same penalties imposed for the
388 | keeping of similar records pursuant to this chapter.

389 | Section 6. Paragraph (a) of subsection (3) of section
390 | 212.0515, Florida Statutes, is amended to read:

391 | 212.0515 Sales from vending machines; sales to vending
392 | machine operators; special provisions; registration; penalties.-

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393 (3) (a) An operator of a vending machine may not operate or
 394 cause to be operated in this state any vending machine until the
 395 operator has registered with the department, has obtained a
 396 separate registration certificate for each county in which such
 397 machines are located, and has affixed a notice to each vending
 398 machine selling food or beverages ~~which states the operator's~~
 399 ~~name, address, and Federal Employer Identification (FEI) number.~~
 400 ~~If the operator is not required to have an FEI number, the~~
 401 ~~notice shall include the operator's sales tax registration~~
 402 ~~number.~~ The notice must be conspicuously displayed on the
 403 vending machine when it is being operated in this state and
 404 shall contain the following language in conspicuous type: NOTICE
 405 TO CUSTOMER: FLORIDA LAW REQUIRES THIS NOTICE TO BE POSTED ON
 406 ALL FOOD AND BEVERAGE VENDING MACHINES. REPORT ANY MACHINE
 407 WITHOUT A NOTICE TO (TOLL-FREE NUMBER). YOU MAY BE ELIGIBLE FOR
 408 A CASH REWARD. DO NOT USE THIS NUMBER TO REPORT PROBLEMS WITH
 409 THE VENDING MACHINE SUCH AS LOST MONEY OR OUT-OF-DATE PRODUCTS.

410 Section 7. Subsection (1) and paragraph (g) of subsection
 411 (5) of section 212.08, Florida Statutes, are amended to read:

412 212.08 Sales, rental, use, consumption, distribution, and
 413 storage tax; specified exemptions.—The sale at retail, the
 414 rental, the use, the consumption, the distribution, and the
 415 storage to be used or consumed in this state of the following
 416 are hereby specifically exempt from the tax imposed by this
 417 chapter.

418 (1) EXEMPTIONS; GENERAL GROCERIES.—

419 (a) Food products for human consumption are exempt from
 420 the tax imposed by this chapter.

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421 (b) For the purpose of this chapter, as used in this
 422 subsection, the term "food products" means edible commodities,
 423 whether processed, cooked, raw, canned, or in any other form,
 424 which are generally regarded as food. This includes, but is not
 425 limited to, all of the following:

426 1. Cereals and cereal products, baked goods,
 427 oleomargarine, meat and meat products, fish and seafood
 428 products, frozen foods and dinners, poultry, eggs and egg
 429 products, vegetables and vegetable products, fruit and fruit
 430 products, spices, salt, sugar and sugar products, milk and dairy
 431 products, and products intended to be mixed with milk.

432 2. Natural fruit or vegetable juices or their concentrates
 433 or reconstituted natural concentrated fruit or vegetable juices,
 434 whether frozen or unfrozen, dehydrated, powdered, granulated,
 435 sweetened or unsweetened, seasoned with salt or spice, or
 436 unseasoned; coffee, coffee substitutes, or cocoa; and tea,
 437 unless it is sold in a liquid form.

438 3. Bakery products sold by bakeries, pastry shops, or like
 439 establishments that do not have eating facilities.

440 (c) The exemption provided by this subsection does not
 441 apply to:

442 1. ~~When the~~ Food products ~~are~~ sold as meals for
 443 consumption on or off the premises of the dealer.

444 2. ~~When the~~ Food products ~~are~~ furnished, prepared, or
 445 served for consumption at tables, chairs, or counters or from
 446 trays, glasses, dishes, or other tableware, whether provided by
 447 the dealer or by a person with whom the dealer contracts to
 448 furnish, prepare, or serve food products to others.

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449 3. ~~When the~~ Food products ~~are~~ ordinarily sold for
450 immediate consumption on the seller's premises or near a
451 location at which parking facilities are provided primarily for
452 the use of patrons in consuming the products purchased at the
453 location, even though such products are sold on a "take out" or
454 "to go" order and are actually packaged or wrapped and taken
455 from the premises of the dealer.

456 4. ~~The~~ Sandwiches sold ready for immediate consumption on
457 or off the seller's premises.

458 5. ~~When the~~ Food products ~~are~~ sold ready for immediate
459 consumption within a place, the entrance to which is subject to
460 an admission charge.

461 6. ~~When the~~ Food products ~~are~~ sold as hot prepared food
462 products.

463 7. ~~The~~ Soft drinks, including ~~which include~~, but are not
464 limited to, any nonalcoholic beverage, any preparation or
465 beverage commonly referred to as a "soft drink," or any
466 noncarbonated drink made from milk derivatives or tea, if ~~when~~
467 sold in cans or similar containers.

468 8. ~~The~~ Ice cream, frozen yogurt, and similar frozen dairy
469 or nondairy products in cones, small cups, or pints, popsicles,
470 frozen fruit bars, or other novelty items, whether or not sold
471 separately.

472 9. ~~The~~ Food that is prepared, whether on or off the
473 premises, and sold for immediate consumption. This does not
474 apply to food prepared off the premises and sold in the original
475 sealed container, or the slicing of products into smaller
476 portions.

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477 10. ~~When the~~ Food products ~~are~~ sold through a vending
 478 machine, pushcart, motor vehicle, or any other form of vehicle.

479 11. ~~To~~ Candy and any similar product regarded as candy or
 480 confection, based on its normal use, as indicated on the label
 481 or advertising thereof.

482 12. ~~To~~ Bakery products sold by bakeries, pastry shops, or
 483 like establishments having ~~that have~~ eating facilities, except
 484 when sold for consumption off the seller's premises.

485 13. ~~When~~ Food products ~~are~~ served, prepared, or sold in or
 486 by restaurants, lunch counters, cafeterias, hotels, taverns, or
 487 other like places of business.

488 (d) As used in this subsection, the term:

489 1. "For consumption off the seller's premises" means that
 490 the food or drink is intended by the customer to be consumed at
 491 a place away from the dealer's premises.

492 2. "For consumption on the seller's premises" means that
 493 the food or drink sold may be immediately consumed on the
 494 premises where the dealer conducts his or her business. In
 495 determining whether an item of food is sold for immediate
 496 consumption, ~~there shall be considered~~ the customary consumption
 497 practices prevailing at the selling facility shall be
 498 considered.

499 3. "Premises" shall be construed broadly, and means, but
 500 is not limited to, the lobby, aisle, or auditorium of a theater;
 501 the seating, aisle, or parking area of an arena, rink, or
 502 stadium; or the parking area of a drive-in or outdoor theater.
 503 The premises of a caterer with respect to catered meals or
 504 beverages shall be the place where such meals or beverages are

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505 served.

506 4. "Hot prepared food products" means those products,
 507 items, or components which have been prepared for sale in a
 508 heated condition and which are sold at any temperature that is
 509 higher than the air temperature of the room or place where they
 510 are sold. "Hot prepared food products," for the purposes of this
 511 subsection, includes a combination of hot and cold food items or
 512 components where a single price has been established for the
 513 combination and the food products are sold in such combination,
 514 such as a hot meal, a hot specialty dish or serving, or a hot
 515 sandwich or hot pizza, including cold components or side items.

516 (e)1. Food or drinks not exempt under paragraphs (a), (b),
 517 (c), and (d) are ~~shall be~~ exempt, notwithstanding those
 518 paragraphs, when purchased with food coupons or Special
 519 Supplemental Food Program for Women, Infants, and Children
 520 vouchers issued under authority of federal law.

521 2. This paragraph is effective only while federal law
 522 prohibits a state's participation in the federal food coupon
 523 program or Special Supplemental Food Program for Women, Infants,
 524 and Children if there is an official determination that state or
 525 local sales taxes are collected within that state on purchases
 526 of food or drinks with such coupons.

527 3. This paragraph shall not apply to any food or drinks on
 528 which federal law shall permit sales taxes without penalty, such
 529 as termination of the state's participation.

530 (f) The application of the tax on a package that contains
 531 exempt food products and taxable nonfood products depends upon
 532 the essential character of the complete package.

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533 1. If the taxable items represent more than 25 percent of
 534 the cost of the complete package and a single charge is made,
 535 the entire sales price of the package is taxable. If the taxable
 536 items are separately stated, the separate charge for the taxable
 537 items is subject to tax.

538 2. If the taxable items represent 25 percent or less of
 539 the cost of the complete package and a single charge is made,
 540 the entire sales price of the package is exempt from tax. The
 541 person preparing the package is liable for the tax on the cost
 542 of the taxable items going into the complete package. If the
 543 taxable items are separately stated, the separate charge is
 544 subject to tax.

545 (5) EXEMPTIONS; ACCOUNT OF USE.—

546 (g) Building materials used in the rehabilitation of real
 547 property located in an enterprise zone.—

548 1. Building materials used in the rehabilitation of real
 549 property located in an enterprise zone are ~~shall be~~ exempt from
 550 the tax imposed by this chapter upon an affirmative showing to
 551 the satisfaction of the department that the items have been used
 552 for the rehabilitation of real property located in an enterprise
 553 zone. Except as provided in subparagraph 2., this exemption
 554 inures to the owner, lessee, or lessor at the time ~~of the~~
 555 ~~rehabilitated~~ real property is rehabilitated, but located in an
 556 ~~enterprise zone~~ only through a refund of previously paid taxes.
 557 To receive a refund pursuant to this paragraph, the owner,
 558 lessee, or lessor of the rehabilitated real property ~~located in~~
 559 ~~an enterprise zone~~ must file an application under oath with the
 560 governing body or enterprise zone development agency having

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561 jurisdiction over the enterprise zone where the business is
 562 located, as applicable. A single application for a refund may be
 563 submitted for multiple, contiguous parcels that were part of a
 564 single parcel that was divided as part of the rehabilitation of
 565 the property. All other requirements of this paragraph apply to
 566 each parcel on an individual basis. The application must
 567 include, ~~which includes:~~

568 a. The name and address of the person claiming the refund.
 569 b. An address and assessment roll parcel number of the
 570 rehabilitated real property ~~in an enterprise zone~~ for which a
 571 refund of previously paid taxes is being sought.
 572 c. A description of the improvements made to accomplish
 573 the rehabilitation of the real property.
 574 d. A copy of a valid ~~the~~ building permit issued by the
 575 county or municipal building department for the rehabilitation
 576 of the real property.
 577 e. A sworn statement, under ~~the~~ penalty of perjury, from
 578 the general contractor licensed in this state with whom the
 579 applicant contracted to make the improvements necessary to
 580 rehabilitate ~~accomplish the rehabilitation of~~ the real property,
 581 ~~which statement~~ lists the building materials used to
 582 rehabilitate ~~in the rehabilitation of~~ the real property, the
 583 actual cost of the building materials, and the amount of sales
 584 tax paid in this state on the building materials. If ~~In the~~
 585 ~~event that~~ a general contractor was ~~has not been~~ used, the
 586 applicant, not a general contractor, shall make the sworn
 587 statement required by this sub-subparagraph ~~shall provide this~~
 588 ~~information in a sworn statement, under the penalty of perjury.~~

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589 Copies of the invoices that ~~which~~ evidence the purchase of the
 590 building materials used in the ~~such~~ rehabilitation and the
 591 payment of sales tax on the building materials must ~~shall~~ be
 592 attached to the sworn statement provided by the general
 593 contractor or by the applicant. Unless the actual cost of
 594 building materials used in the rehabilitation of real property
 595 and the payment of sales taxes ~~due thereon~~ is documented by a
 596 general contractor or by the applicant in this manner, the cost
 597 of the ~~such~~ building materials is deemed to ~~shall~~ be an amount
 598 equal to 40 percent of the increase in assessed value for ad
 599 valorem tax purposes.

600 f. The identifying number assigned pursuant to s. 290.0065
 601 to the enterprise zone in which the rehabilitated real property
 602 is located.

603 g. A certification by the local building code inspector
 604 that the improvements necessary to rehabilitate ~~accomplish the~~
 605 ~~rehabilitation of~~ the real property are substantially completed.

606 h. A statement of whether the business is a small business
 607 as defined by s. 288.703(1).

608 i. If applicable, the name and address of each permanent
 609 employee of the business, including, for each employee who is a
 610 resident of an enterprise zone, the identifying number assigned
 611 pursuant to s. 290.0065 to the enterprise zone in which the
 612 employee resides.

613 2. This exemption inures to a municipality ~~city~~, county,
 614 other governmental unit or agency, or nonprofit community-based
 615 organization through a refund of previously paid taxes if the
 616 building materials used in the rehabilitation ~~of real property~~

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617 ~~located in an enterprise zone~~ are paid for from the funds of a
618 community development block grant, State Housing Initiatives
619 Partnership Program, or similar grant or loan program. To
620 receive a refund ~~pursuant to this paragraph~~, a municipality
621 ~~city~~, county, other governmental unit or agency, or nonprofit
622 community-based organization must file an application that ~~which~~
623 includes the same information required ~~to be provided~~ in
624 subparagraph 1. ~~by an owner, lessee, or lessor of rehabilitated~~
625 ~~real property~~. In addition, the application must include a sworn
626 statement signed by the chief executive officer of the
627 municipality ~~city~~, county, other governmental unit or agency, or
628 nonprofit community-based organization seeking a refund which
629 states that the building materials for which a refund is sought
630 were funded by ~~paid for from the funds of~~ a community
631 development block grant, State Housing Initiatives Partnership
632 Program, or similar grant or loan program.

633 3. Within 10 working days after receipt of an application,
634 the governing body or enterprise zone development agency shall
635 review the application to determine if it contains all the
636 information required by ~~pursuant to~~ subparagraph 1. or
637 subparagraph 2. and meets the criteria set out in this
638 paragraph. The governing body or agency shall certify all
639 applications that contain the required information ~~required~~
640 ~~pursuant to subparagraph 1. or subparagraph 2.~~ and are ~~meet~~ the
641 ~~criteria set out in this paragraph~~ as eligible to receive a
642 refund. If applicable, the governing body or agency shall also
643 certify if 20 percent of the employees of the business are
644 residents of an enterprise zone, excluding temporary and part-

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645 time employees. The certification must ~~shall~~ be in writing, and
 646 a copy of the certification shall be transmitted to the
 647 executive director of the Department of Revenue. The applicant
 648 is ~~shall be~~ responsible for forwarding a certified application
 649 to the department within the time specified in subparagraph 4.

650 4. An application for a refund ~~pursuant to this paragraph~~
 651 must be submitted to the department within 6 months after the
 652 rehabilitation of the property is deemed to be substantially
 653 completed by the local building code inspector or by November 1
 654 ~~September 1~~ after the rehabilitated property is first subject to
 655 assessment.

656 5. Only ~~Not more than~~ one exemption through a refund of
 657 previously paid taxes for the rehabilitation of real property is
 658 ~~shall be~~ permitted for any single parcel of property unless
 659 there is a change in ownership, a new lessor, or a new lessee of
 660 the real property. A ~~No~~ refund may not ~~shall~~ be granted ~~pursuant~~
 661 ~~to this paragraph~~ unless the amount to be refunded exceeds \$500.
 662 A ~~No~~ refund may not ~~granted pursuant to this paragraph shall~~
 663 exceed the lesser of 97 percent of the Florida sales or use tax
 664 paid on the cost of the building materials used in the
 665 rehabilitation of the real property as determined pursuant to
 666 sub-subparagraph 1.e. or \$5,000, or, if at least ~~no less than~~ 20
 667 percent of the employees of the business are residents of an
 668 enterprise zone, excluding temporary and part-time employees,
 669 the amount of refund may ~~granted pursuant to this paragraph~~
 670 ~~shall~~ not exceed the lesser of 97 percent of the sales tax paid
 671 on the cost of the ~~such~~ building materials or \$10,000. A refund
 672 ~~approved pursuant to this paragraph~~ shall be made within 30 days

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673 after ~~of~~ formal approval by the department of the application
 674 for the refund. ~~This subparagraph shall apply retroactively to~~
 675 ~~July 1, 2005.~~

676 6. The department shall adopt rules governing the manner
 677 and form of refund applications and may establish guidelines as
 678 to the requisites for an affirmative showing of qualification
 679 for exemption under this paragraph.

680 7. The department shall deduct an amount equal to 10
 681 percent of each refund granted under the provisions of this
 682 paragraph from the amount transferred into the Local Government
 683 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20
 684 for the county area in which the rehabilitated real property is
 685 located and shall transfer that amount to the General Revenue
 686 Fund.

687 8. For the purposes of the exemption provided in this
 688 paragraph, the term:

689 a. "Building materials" means tangible personal property
 690 which becomes a component part of improvements to real property.

691 b. "Real property" has the same meaning as provided in s.
 692 192.001(12).

693 c. "Rehabilitation of real property" means the
 694 reconstruction, renovation, restoration, rehabilitation,
 695 construction, or expansion of improvements to real property.

696 d. "Substantially completed" has the same meaning as
 697 provided in s. 192.042(1).

698 9. This paragraph expires on the date specified in s.
 699 290.016 for the expiration of the Florida Enterprise Zone Act.

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700 Section 8. (1) Effective January 2, 2011, subsection (6)
 701 of section 212.08, Florida Statutes, is amended to read:

702 212.08 Sales, rental, use, consumption, distribution, and
 703 storage tax; specified exemptions.—The sale at retail, the
 704 rental, the use, the consumption, the distribution, and the
 705 storage to be used or consumed in this state of the following
 706 are hereby specifically exempt from the tax imposed by this
 707 chapter.

708 (6) EXEMPTIONS; POLITICAL SUBDIVISIONS.—

709 (a) There are also exempt from the tax imposed by this
 710 chapter sales made to the United States Government, a state, or
 711 any county, municipality, or political subdivision of a state
 712 when payment is made directly to the dealer by the governmental
 713 entity. This exemption shall not inure to any transaction
 714 otherwise taxable under this chapter when payment is made by a
 715 government employee by any means, including, but not limited to,
 716 cash, check, or credit card when that employee is subsequently
 717 reimbursed by the governmental entity. ~~This exemption does not
 718 include sales of tangible personal property made to contractors
 719 employed either directly or as agents of any such government or
 720 political subdivision thereof when such tangible personal
 721 property goes into or becomes a part of public works owned by
 722 such government or political subdivision. A determination
 723 whether a particular transaction is properly characterized as an
 724 exempt sale to a government entity or a taxable sale to a
 725 contractor shall be based on the substance of the transaction
 726 rather than the form in which the transaction is cast. The
 727 department shall adopt rules that give special consideration to~~

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728 ~~factors that govern the status of the tangible personal property~~
 729 ~~before its affixation to real property. In developing these~~
 730 ~~rules, assumption of the risk of damage or loss is of paramount~~
 731 ~~consideration in the determination.~~ This exemption does not
 732 include sales, rental, use, consumption, or storage for use in
 733 any political subdivision or municipality in this state of
 734 machines and equipment and parts and accessories therefor used
 735 in the generation, transmission, or distribution of electrical
 736 energy by systems owned and operated by a political subdivision
 737 in this state for transmission or distribution expansion.
 738 Likewise exempt are charges for services rendered by radio and
 739 television stations, including line charges, talent fees, or
 740 license fees and charges for films, videotapes, and
 741 transcriptions used in producing radio or television broadcasts.
 742 The exemption provided in this subsection does not include
 743 sales, rental, use, consumption, or storage for use in any
 744 political subdivision or municipality in this state of machines
 745 and equipment and parts and accessories therefor used in
 746 providing two-way telecommunications services to the public for
 747 hire by the use of a telecommunications facility, as defined in
 748 s. 364.02(15), and for which a certificate is required under
 749 chapter 364, which facility is owned and operated by any county,
 750 municipality, or other political subdivision of the state. Any
 751 immunity of any political subdivision of the state or other
 752 entity of local government from taxation of the property used to
 753 provide telecommunication services that is taxed as a result of
 754 this section is hereby waived. However, the exemption provided
 755 in this subsection includes transactions taxable under this

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756 chapter which are for use by the operator of a public-use
757 airport, as defined in s. 332.004, in providing such
758 telecommunications services for the airport or its tenants,
759 concessionaires, or licensees, or which are for use by a public
760 hospital for the provision of such telecommunications services.

761 (b) The exemption provided under this subsection does not
762 include sales of tangible personal property made to contractors
763 employed directly to or as agents of any such government or
764 political subdivision when such tangible personal property goes
765 into or becomes a part of public works owned by such government
766 or political subdivision. A determination of whether a
767 particular transaction is properly characterized as an exempt
768 sale to a government entity or a taxable sale to a contractor
769 shall be based upon the substance of the transaction rather than
770 the form in which the transaction is cast. However, for sales of
771 tangible personal property that go into or become a part of
772 public works owned by a governmental entity, other than the
773 Federal Government, a governmental entity claiming the exemption
774 provided under this subsection shall certify to the dealer and
775 the contractor the entity's claim to the exemption by providing
776 the dealer and the contractor a certificate of entitlement to
777 the exemption for such sales. If the department later determines
778 that such sales, in which the governmental entity provided the
779 dealer and the contractor with a certificate of entitlement to
780 the exemption, were not exempt sales to the governmental entity,
781 the governmental entity shall be liable for any tax, penalty,
782 and interest determined to be owed on such transactions.
783 Possession by a dealer or contractor of a certificate of

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784 entitlement to the exemption from the governmental entity
 785 relieves the dealer from the responsibility of collecting tax on
 786 the sale and the contractor for any liability for tax, penalty,
 787 or interest related to the sale, and the department shall look
 788 solely to the governmental entity for recovery of tax, penalty,
 789 and interest if the department determines that the transaction
 790 was not an exempt sale to the governmental entity. The
 791 governmental entity may not transfer liability for such tax,
 792 penalty, and interest to another party by contract or agreement.

793 (c) The department shall adopt rules for determining
 794 whether a particular transaction is properly characterized as an
 795 exempt sale to a governmental entity or a taxable sale to a
 796 contractor which give special consideration to factors that
 797 govern the status of the tangible personal property before being
 798 affixed to real property. In developing such rules, assumption
 799 of the risk of damage or loss is of paramount consideration in
 800 the determination. The department shall also adopt, by rule, a
 801 certificate of entitlement to exemption for use as provided in
 802 paragraph (b). The certificate shall require the governmental
 803 entity to affirm that it will comply with the requirements of
 804 this subsection and the rules adopted under paragraph (b) in
 805 order to qualify for the exemption and that it acknowledges its
 806 liability for any tax, penalty, or interest later determined by
 807 the department to be owed on such transactions.

808 (2) The Department of Revenue may, and all conditions are
 809 deemed met to, adopt emergency rules under ss. 120.536(1) and
 810 120.54(4), Florida Statutes, to implement the amendment to s.
 811 212.08(6), Florida Statutes, made by this section. The emergency

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812 rules shall remain in effect for 6 months after adoption and may
 813 be renewed during the pendency of procedures to adopt rules
 814 addressing the subject of the emergency rules.

815 Section 9. Effective upon this act becoming a law and
 816 operating retroactively to July 1, 2008, paragraph (y) of
 817 subsection (8) of section 213.053, Florida Statutes, is amended
 818 to read:

819 213.053 Confidentiality and information sharing.—

820 (8) Notwithstanding any other provision of this section,
 821 the department may provide:

822 (y) Information relative to ss. 212.08(7)(ccc) and 220.192
 823 to the Florida Energy and Climate Commission ~~Department of~~
 824 ~~Environmental Protection~~ for use in the conduct of its official
 825 business.

826
 827 Disclosure of information under this subsection shall be
 828 pursuant to a written agreement between the executive director
 829 and the agency. Such agencies, governmental or nongovernmental,
 830 shall be bound by the same requirements of confidentiality as
 831 the Department of Revenue. Breach of confidentiality is a
 832 misdemeanor of the first degree, punishable as provided by s.
 833 775.082 or s. 775.083.

834 Section 10. Effective July 1, 2010, subsection (5) and
 835 paragraph (d) of subsection (8) of section 213.053, Florida
 836 Statutes, are amended, paragraphs (z) and (aa) are added to
 837 subsection (8), and subsections (20) and (21) are added to that
 838 section, to read:

839 213.053 Confidentiality and information sharing.—

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840 (5) ~~Nothing contained in~~ This section does not shall
 841 prevent the department from:

842 (a) Publishing statistics so classified as to prevent the
 843 identification of particular accounts, reports, declarations, or
 844 returns; or

845 (b) Using telephones, e-mail, facsimile machines, or other
 846 electronic means to:

847 1. Distribute information relating to changes in law, tax
 848 rates, interest rates, or other information that is not specific
 849 to a particular taxpayer;

850 2. Remind taxpayers of due dates;

851 3. Respond to a taxpayer to an electronic mail address
 852 that does not support encryption if the use of that address is
 853 authorized by the taxpayer; or

854 4. Notify taxpayers to contact the department ~~Disclosing~~
 855 ~~to the Chief Financial Officer the names and addresses of those~~
 856 ~~taxpayers who have claimed an exemption pursuant to former s.~~
 857 ~~199.185(1)(i) or a deduction pursuant to s. 220.63(5).~~

858 (8) Notwithstanding any other provision of this section,
 859 the department may provide:

860 (d) Names, addresses, and sales tax registration
 861 information, and information relating to a hotel or restaurant
 862 having an outstanding tax warrant, notice of lien, or judgment
 863 lien certificate, to the Division of Hotels and Restaurants of
 864 the Department of Business and Professional Regulation in the
 865 conduct of its official duties.

866 (z) Taxpayer names and identification numbers for the
 867 purposes of information-sharing agreements with financial

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868 institutions pursuant to s. 213.0532.

869 (aa) Information relative to chapter 212 to the Department
 870 of Environmental Protection in the conduct of its official
 871 duties in the administration of s. 253.03(7)(b) and (11).

872
 873 Disclosure of information under this subsection shall be
 874 pursuant to a written agreement between the executive director
 875 and the agency. Such agencies, governmental or nongovernmental,
 876 shall be bound by the same requirements of confidentiality as
 877 the Department of Revenue. Breach of confidentiality is a
 878 misdemeanor of the first degree, punishable as provided by s.
 879 775.082 or s. 775.083.

880 (20) (a) The department may publish a list of taxpayers
 881 against whom the department has filed a warrant, notice of lien,
 882 or judgment lien certificate. The list may include the name and
 883 address of each taxpayer; the amounts and types of delinquent
 884 taxes, fees, surcharges, penalties, or interest; and the
 885 employer identification number or other taxpayer identification
 886 number.

887 (b) The department shall update the list at least monthly
 888 to reflect payments for resolution of deficiencies and to
 889 otherwise add or remove taxpayers from the list.

890 (c) The department may adopt rules to administer this
 891 subsection.

892 (21) The department may disclose information relating to
 893 taxpayers against whom the department has filed a warrant,
 894 notice of lien, or judgment lien certificate. Such information
 895 may include the name and address of the taxpayer, the actions

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896 taken, the amounts and types of liabilities, and the amount of
 897 any collections made.

898 Section 11. Effective July 1, 2010, section 213.0532,
 899 Florida Statutes, is created to read:

900 213.0532 Information-sharing agreements with financial
 901 institutions.-

902 (1) As used in this section, the term:

903 (a) "Account" means a demand deposit account, checking or
 904 negotiable withdrawal order account, savings account, time
 905 deposit account, or money-market mutual fund account.

906 (b) "Department" means the Department of Revenue.

907 (c) "Financial institution" means:

908 1. A depository institution as defined in 12 U.S.C. s.
 909 1813(c);

910 2. An institution-affiliated party as defined in 12 U.S.C.
 911 s. 1813(u);

912 3. A federal credit union or state credit union as defined
 913 in 12 U.S.C. s. 1752, including an institution-affiliated party
 914 of such a credit union as defined in 12 U.S.C. s. 1786(r); or

915 4. A benefit association, insurance company, safe-deposit
 916 company, money-market mutual fund, or similar entity authorized
 917 to do business in this state.

918 (d) "Obligor" means any person against whose property the
 919 department has filed a warrant or judgment lien certificate.

920 (e) "Person" has the same meaning as provided in s.
 921 212.02.

922 (2) The department shall request information and
 923 assistance from a financial institution as necessary to enforce

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924 the tax laws of this state. Pursuant to this subsection,
 925 financial institutions doing business in this state and having
 926 deposits of at least \$50 million shall enter into agreements
 927 with the department to develop and operate a data match system,
 928 using an automated data exchange to the maximum extent feasible,
 929 under which the financial institution shall provide, to the
 930 extent allowable by law, for each calendar quarter the name,
 931 record address, social security number or other taxpayer
 932 identification number, average daily account balance, and other
 933 identifying information for:

934 (a) Each obligor who maintains an account at the financial
 935 institution as identified to the institution by the department
 936 by name and social security number or other taxpayer
 937 identification number; or

938 (b) At the financial institution's option, each person who
 939 maintains an account at the institution.

940 (3) The department may enter into agreements to operate an
 941 automated data exchange with financial institutions having
 942 deposits that do not exceed \$50 million.

943 (4) The department may use the information received
 944 pursuant to this section only for the purpose of enforcing the
 945 collection of taxes and fees administered by the department.

946 (5) To the extent possible and in compliance with state
 947 and federal law, the department shall administer this section in
 948 conjunction with s. 409.25657 in order to avoid duplication and
 949 reduce the burden on financial institutions.

950 (6) The department shall pay a reasonable fee to the
 951 financial institution for conducting the data match provided for

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952 in this section, which may not exceed actual costs incurred by
 953 the financial institution.

954 (7) A financial institution is not required to provide
 955 notice to its customers and is not liable to any person for:

956 (a) Disclosing to the department any information required
 957 under this section.

958 (b) Encumbering or surrendering any assets held by the
 959 financial institution in response to a notice of lien or levy
 960 issued by the department.

961 (c) Disclosing any information in connection with a data
 962 match.

963 (d) Taking any other action in good faith to comply with
 964 the requirements of this section.

965 (8) Any financial records obtained pursuant to this
 966 section may be disclosed only for the purpose of, and to the
 967 extent necessary, to administer and enforce the tax laws of this
 968 state.

969 (9) The department may adopt rules establishing the
 970 procedures and requirements for conducting automated data
 971 matches with financial institutions pursuant to this section.

972 Section 12. Effective July 1, 2010, section 213.25,
 973 Florida Statutes, is amended to read:

974 213.25 Refunds; credits; right of setoff.—~~If in any~~
 975 ~~instance that a taxpayer has a~~ tax refund or tax credit is due
 976 to a taxpayer for an overpayment of taxes assessed under any of
 977 ~~the chapters specified in s. 72.011(1),~~ the department may
 978 reduce ~~the such~~ refund or credit to the extent of any billings
 979 not subject to protest under s. 213.21 or chapter 443 for ~~the~~

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980 ~~same or any other~~ tax owed by the ~~same~~ taxpayer.

981 Section 13. Effective July 1, 2010, section 213.50,
982 Florida Statutes, is amended to read:

983 213.50 Failure to comply; revocation of corporate charter
984 or hotel or restaurant license; refusal to reinstate charter or
985 license.-

986 (1) Any corporation of this state which has an outstanding
987 tax warrant that has existed for more than 3 consecutive months
988 is subject to the revocation of its charter as provided in s.
989 607.1420.

990 (2) A request for reinstatement of a corporate charter may
991 not be granted by the Division of Corporations of the Department
992 of State if an outstanding tax warrant has existed for that
993 corporation for more than 3 consecutive months.

994 (3) (a) The Division of Hotels and Restaurants of the
995 Department of Business and Professional Regulation may suspend a
996 license to operate a public lodging establishment or a public
997 food service establishment if a tax warrant has been outstanding
998 against the licenseholder for more than 3 months.

999 (b) The division may deny an application to renew a
1000 license to operate a public lodging establishment or a public
1001 food service establishment if a tax warrant has been outstanding
1002 against the licenseholder for more than 3 months.

1003 Section 14. Effective July 1, 2010, subsection (1) of
1004 section 213.67, Florida Statutes, is amended to read:

1005 213.67 Garnishment.-

1006 (1) If a person is delinquent in the payment of any taxes,
1007 penalties, and interest owed to the department, the executive

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1008 | director or his or her designee may give notice of the amount of
 1009 | such delinquency by registered mail, personal service, or by
 1010 | electronic means, including, but not limited to, facsimile
 1011 | transmissions, electronic data interchange, or use of the
 1012 | Internet, to all persons having in their possession or under
 1013 | their control any credits or personal property, exclusive of
 1014 | wages, belonging to the delinquent taxpayer, or owing any debts
 1015 | to such delinquent taxpayer at the time of receipt by them of
 1016 | such notice. Thereafter, any person who has been notified may
 1017 | not transfer or make any other disposition of such credits,
 1018 | other personal property, or debts until the executive director
 1019 | or his or her designee consents to a transfer or disposition or
 1020 | until 60 days after the receipt of such notice. However, except
 1021 | ~~that~~ the credits, other personal property, or debts that ~~which~~
 1022 | exceed the delinquent amount stipulated in the notice are ~~shall~~
 1023 | not ~~be~~ subject to ~~the provisions of~~ this section, wherever held,
 1024 | if ~~in any case in which~~ the taxpayer does not have a prior
 1025 | history of tax delinquencies. If during the effective period of
 1026 | the notice to withhold, any person so notified makes any
 1027 | transfer or disposition of the property or debts required to be
 1028 | withheld under this section hereunder, he or she is liable to
 1029 | the state for any indebtedness owed to the department by the
 1030 | person with respect to whose obligation the notice was given to
 1031 | the extent of the value of the property or the amount of the
 1032 | debts thus transferred or paid if, solely by reason of such
 1033 | transfer or disposition, the state is unable to recover the
 1034 | indebtedness of the person with respect to whose obligation the
 1035 | notice was given. If the delinquent taxpayer contests the

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1036 intended levy in circuit court or under chapter 120, the notice
 1037 under this section remains effective until that final resolution
 1038 of the contest. Any financial institution receiving such notice
 1039 will maintain a right of setoff for any transaction involving a
 1040 debit card occurring on or before the date of receipt of such
 1041 notice.

1042 Section 15. Effective upon this act becoming a law and
 1043 operating retroactively to July 1, 2008, subsections (4) and (5)
 1044 of section 220.192, Florida Statutes, are amended to read:

1045 220.192 Renewable energy technologies investment tax
 1046 credit.—

1047 (4) TAXPAYER APPLICATION PROCESS.—To claim a credit under
 1048 this section, each taxpayer must apply to the Florida Energy and
 1049 Climate Commission ~~Department of Environmental Protection~~ for an
 1050 allocation of each type of annual credit by the date established
 1051 by the Florida Energy and Climate Commission ~~Department of~~
 1052 ~~Environmental Protection~~. The application form may be
 1053 established by the Florida Energy and Climate Commission. The
 1054 form must ~~Department of Environmental Protection and shall~~
 1055 include an affidavit from each taxpayer certifying that all
 1056 information contained in the application, including all records
 1057 of eligible costs claimed as the basis for the tax credit, are
 1058 true and correct. Approval of the credits under this section
 1059 shall be accomplished on a first-come, first-served basis, based
 1060 upon the date complete applications are received by the Florida
 1061 Energy and Climate Commission ~~Department of Environmental~~
 1062 ~~Protection~~. A taxpayer shall submit only one complete
 1063 application based upon eligible costs incurred within a

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1064 particular state fiscal year. Incomplete placeholder
 1065 applications will not be accepted and will not secure a place in
 1066 the first-come, first-served application line. If a taxpayer
 1067 does not receive a tax credit allocation due to the exhaustion
 1068 of the annual tax credit authorizations, then such taxpayer may
 1069 reapply in the following year for those eligible costs and will
 1070 have priority over other applicants for the allocation of
 1071 credits.

1072 (5) ADMINISTRATION; AUDIT AUTHORITY; RECAPTURE OF
 1073 CREDITS.—

1074 (a) In addition to its existing audit and investigation
 1075 authority, the Department of Revenue may perform any additional
 1076 financial and technical audits and investigations, including
 1077 examining the accounts, books, and records of the tax credit
 1078 applicant, which ~~that~~ are necessary to verify the eligible costs
 1079 included in the tax credit return and to ensure compliance with
 1080 this section. The Florida Energy and Climate Commission
 1081 ~~Department of Environmental Protection~~ shall provide technical
 1082 assistance when requested by the Department of Revenue on any
 1083 technical audits or examinations performed pursuant to this
 1084 section.

1085 (b) It is grounds for forfeiture of previously claimed and
 1086 received tax credits if the Department of Revenue determines, as
 1087 a result of ~~either~~ an audit or examination or from information
 1088 received from the Florida Energy and Climate Commission
 1089 ~~Department of Environmental Protection~~, that a taxpayer received
 1090 tax credits pursuant to this section to which the taxpayer was
 1091 not entitled. The taxpayer is responsible for returning

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1092 forfeited tax credits to the Department of Revenue, and such
 1093 funds shall be paid into the General Revenue Fund of the state.

1094 (c) The Florida Energy and Climate Commission ~~Department~~
 1095 ~~of Environmental Protection~~ may revoke or modify any written
 1096 decision granting eligibility for tax credits under this section
 1097 if it is discovered that the tax credit applicant submitted any
 1098 false statement, representation, or certification in any
 1099 application, record, report, plan, or other document filed in an
 1100 attempt to receive tax credits under this section. The Florida
 1101 Energy and Climate Commission ~~Department of Environmental~~
 1102 ~~Protection~~ shall immediately notify the Department of Revenue of
 1103 any revoked or modified orders affecting previously granted tax
 1104 credits. Additionally, the taxpayer must notify the Department
 1105 of Revenue of any change in its tax credit claimed.

1106 (d) The taxpayer shall file with the Department of Revenue
 1107 an amended return or such other report as the Department of
 1108 Revenue prescribes by rule and shall pay any required tax and
 1109 interest within 60 days after the taxpayer receives notification
 1110 from the Florida Energy and Climate Commission ~~Department of~~
 1111 ~~Environmental Protection~~ that previously approved tax credits
 1112 have been revoked or modified. If the revocation or modification
 1113 order is contested, the taxpayer shall file an amended return or
 1114 other report as provided in this paragraph within 60 days after
 1115 a final order is issued after ~~following~~ proceedings.

1116 (e) A notice of deficiency may be issued by the Department
 1117 of Revenue at any time within 3 years after the taxpayer
 1118 receives formal notification from the Florida Energy and Climate
 1119 Commission ~~Department of Environmental Protection~~ that

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1120 | previously approved tax credits have been revoked or modified.
 1121 | If a taxpayer fails to notify the Department of Revenue of any
 1122 | changes to its tax credit claimed, a notice of deficiency may be
 1123 | issued at any time.

1124 | Section 16. Effective July 1, 2010, paragraph (c) of
 1125 | subsection (1) of section 336.021, Florida Statutes, is amended
 1126 | to read:

1127 | 336.021 County transportation system; levy of ninth-cent
 1128 | fuel tax on motor fuel and diesel fuel.—

1129 | (1)

1130 | (c) Local option taxes collected on sales or use of diesel
 1131 | fuel in this state shall be distributed in the following manner:

1132 | 1. The fiscal year of July 1, 1995, through June 30, 1996,
 1133 | shall be the base year for all distributions.

1134 | 2. Each year the tax collected, less the service and
 1135 | administrative charges enumerated in s. 215.20 and the
 1136 | allowances allowed under s. 206.91, on the number of gallons
 1137 | reported, up to the total number of gallons reported in the base
 1138 | year, shall be distributed to each county using the distribution
 1139 | percentage calculated for the base year.

1140 | 3. After the distribution of taxes pursuant to
 1141 | subparagraph 4. ~~2.~~, additional taxes available for distribution
 1142 | shall first be distributed pursuant to this subparagraph. A
 1143 | distribution shall be made to each county in which a qualified
 1144 | new retail station is located. A qualified new retail station is
 1145 | a retail station that began operation after June 30, 1996, and
 1146 | that has sales of diesel fuel exceeding 50 percent of the sales
 1147 | of diesel fuel reported in the county in which it is located

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1148 | during the 1995-1996 state fiscal year. The determination of
1149 | whether a new retail station is qualified shall be based on the
1150 | total gallons of diesel fuel sold at the station during each
1151 | full month of operation during the 12-month period ending
1152 | January 31, divided by the number of full months of operation
1153 | during those 12 months, and the result multiplied by 12. The
1154 | amount distributed pursuant to this subparagraph to each county
1155 | in which a qualified new retail station is located shall equal
1156 | the local option taxes due on the gallons of diesel fuel sold by
1157 | the new retail station during the year ending January 31, less
1158 | the service charges enumerated in s. 215.20 and the dealer
1159 | allowance provided for by s. 206.91. Gallons of diesel fuel sold
1160 | at the qualified new retail station shall be certified to the
1161 | department by the county requesting the additional distribution
1162 | by June 15, 1997, and by March 1 in each subsequent year. The
1163 | certification shall include the beginning inventory, fuel
1164 | purchases and sales, and the ending inventory for the new retail
1165 | station for each month of operation during the year, the
1166 | original purchase invoices for the period, and any other
1167 | information the department deems reasonable and necessary to
1168 | establish the certified gallons. The department may review and
1169 | audit the retail dealer's records provided to a county to
1170 | establish the gallons sold by the new retail station.
1171 | Notwithstanding the provisions of this subparagraph, when more
1172 | than one county qualifies for a distribution pursuant to this
1173 | subparagraph and the requested distributions exceed the total
1174 | taxes available for distribution, each county shall receive a
1175 | prorated share of the moneys available for distribution.

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1176 4. After the distribution of taxes pursuant to
 1177 subparagraph 2. ~~3.~~, all additional taxes available for
 1178 distribution, except the taxes described in subparagraph 3.,
 1179 shall be distributed based on vehicular diesel fuel storage
 1180 capacities in each county pursuant to this subparagraph. The
 1181 total vehicular diesel fuel storage capacity shall be
 1182 established for each fiscal year based on the registration of
 1183 facilities with the Department of Environmental Protection as
 1184 required by s. 376.303 for the following facility types: retail
 1185 stations, fuel user/nonretail, state government, local
 1186 government, and county government. Each county shall receive a
 1187 share of the total taxes available for distribution pursuant to
 1188 this subparagraph equal to a fraction, the numerator of which is
 1189 the storage capacity located within the county for vehicular
 1190 diesel fuel in the facility types listed in this subparagraph
 1191 and the denominator of which is the total statewide storage
 1192 capacity for vehicular diesel fuel in those facility types. The
 1193 vehicular diesel fuel storage capacity for each county and
 1194 facility type shall be that established by the Department of
 1195 Environmental Protection by June 1, 1997, for the 1996-1997
 1196 fiscal year, and by January 31 for each succeeding fiscal year.
 1197 The storage capacities so established shall be final. The
 1198 storage capacity for any new retail station for which a county
 1199 receives a distribution pursuant to subparagraph 3. shall not be
 1200 included in the calculations pursuant to this subparagraph.

1201 Section 17. Subsection (20) of section 443.036, Florida
 1202 Statutes, is amended to read:

1203 443.036 Definitions.—As used in this chapter, the term:

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1204 (20) "Employing unit" means an individual or type of
1205 organization, including a partnership, limited liability
1206 company, association, trust, estate, joint-stock company,
1207 insurance company, or corporation, whether domestic or foreign;
1208 the receiver, trustee in bankruptcy, trustee, or successor of
1209 any of the foregoing; or the legal representative of a deceased
1210 person, which has or had in its employ one or more individuals
1211 performing services for it within this state.

1212 (a) Each individual employed to perform or to assist in
1213 performing the work of any agent or employee of an employing
1214 unit is deemed to be employed by the employing unit for the
1215 purposes of this chapter, regardless of whether the individual
1216 was hired or paid directly by the employing unit or by an agent
1217 or employee of the employing unit, if the employing unit had
1218 actual or constructive knowledge of the work.

1219 (b) Each individual performing services in this state for
1220 an employing unit maintaining at least two separate
1221 establishments in this state is deemed to be performing services
1222 for a single employing unit for the purposes of this chapter.

1223 (c) A person who is an officer of a corporation, or a
1224 member of a limited liability company classified as a
1225 corporation for federal income tax purposes, and who performs
1226 services for the corporation or limited liability company in
1227 this state, regardless of whether those services are continuous,
1228 is deemed an employee of the corporation or the limited
1229 liability company during all of each week of his or her tenure
1230 of office, regardless of whether he or she is compensated for
1231 those services. Services are presumed to be rendered for the

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1232 corporation in cases in which the officer is compensated by
 1233 means other than dividends upon shares of stock of the
 1234 corporation owned by him or her.

1235 (d) A limited liability company shall be treated as having
 1236 the same status as it is classified for federal income tax
 1237 purposes. However, a single-member limited liability company
 1238 shall be treated as the employer.

1239 Section 18. Paragraph (b) of subsection (2) of section
 1240 443.1215, Florida Statutes, is amended to read:

1241 443.1215 Employers.—

1242 (2)

1243 (b) In determining whether an employing unit for which
 1244 service, other than agricultural labor, is also performed is an
 1245 employer under paragraph (1)(a), paragraph (1)(b), paragraph
 1246 (1)(c), or subparagraph (1)(d)2., the wages earned or the
 1247 employment of an employee performing service in agricultural
 1248 labor may not be taken into account. If an employing unit is
 1249 determined to be an employer of agricultural labor, the
 1250 employing unit is considered an employer for purposes of
 1251 paragraph (1)(a) subsection (1).

1252 Section 19. Subsection (2) of section 443.1316, Florida
 1253 Statutes, is amended to read:

1254 443.1316 Unemployment tax collection services; interagency
 1255 agreement.—

1256 (2)(a) The Department of Revenue is considered to be
 1257 administering a revenue law of this state when the department
 1258 implements this chapter, or otherwise provides unemployment tax
 1259 collection services, under contract with the Agency for

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1260 Workforce Innovation through the interagency agreement.
 1261 (b) Sections 213.015(1)-(3), (5)-(7), (9)-(19), and (21);
 1262 213.018; 213.025; 213.051; 213.053; 213.0532; 213.0535; 213.055;
 1263 213.071; 213.10; 213.21(4); 213.2201; 213.23; 213.24; 213.25;
 1264 213.27; 213.28; 213.285; 213.34(1), (3), and (4); 213.37;
 1265 213.50; 213.67; 213.69; 213.692; 213.73; 213.733; 213.74; and
 1266 213.757 apply to the collection of unemployment contributions
 1267 and reimbursements by the Department of Revenue unless
 1268 prohibited by federal law.

1269 Section 20. Subsections (1), (2), and (3) of section
 1270 443.141, Florida Statutes, are amended to read:

1271 443.141 Collection of contributions and reimbursements.—

1272 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,
 1273 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.—

1274 (a) Interest.—Contributions or reimbursements unpaid on
 1275 the date due shall bear interest at the rate of 1 percent per
 1276 month from and after that date until payment plus accrued
 1277 interest is received by the tax collection service provider,
 1278 unless the service provider finds that the employing unit has or
 1279 had good reason for failure to pay the contributions or
 1280 reimbursements when due. Interest collected under this
 1281 subsection must be paid into the Special Employment Security
 1282 Administration Trust Fund.

1283 (b) Penalty for delinquent, erroneous, incomplete, or
 1284 insufficient reports.—

1285 1. An employing unit that fails to file any report
 1286 required by the Agency for Workforce Innovation or its tax
 1287 collection service provider, in accordance with rules for

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1288 administering this chapter, shall pay to the tax collection
 1289 service provider for each delinquent report the sum of \$25 for
 1290 each 30 days or fraction thereof that the employing unit is
 1291 delinquent, unless the agency or its service provider, whichever
 1292 required the report, finds that the employing unit has or had
 1293 good reason for failure to file the report. The agency or its
 1294 service provider may assess penalties only through the date of
 1295 the issuance of the final assessment notice. However, additional
 1296 penalties accrue if the delinquent report is subsequently filed.

1297 2.a. An employing unit that files an erroneous,
 1298 incomplete, or insufficient report with the Agency for Workforce
 1299 Innovation or its tax collection service provider shall pay a
 1300 penalty. The amount of the penalty is \$50 or 10 percent of any
 1301 tax due, whichever is greater, but no more than \$300 per report.
 1302 The penalty shall be added to any tax, penalty, or interest
 1303 otherwise due.

1304 b. The agency or its tax collection service provider shall
 1305 waive the penalty if the employing unit files an accurate,
 1306 complete, and sufficient report within 30 days after a penalty
 1307 notice is issued to the employing unit. The penalty may not be
 1308 waived pursuant to this subparagraph more than one time during a
 1309 12-month period.

1310 c. As used in this subsection, the term "erroneous,
 1311 incomplete, or insufficient report" means a report so lacking in
 1312 information, completeness, or arrangement that the report cannot
 1313 be readily understood, verified, or reviewed. Such reports
 1314 include, but are not limited to, reports having missing wage or
 1315 employee information, missing or incorrect social security

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1316 numbers, or illegible entries; reports submitted in a format
1317 that is not approved by the agency or its tax collection service
1318 provider; and reports showing gross wages that do not equal the
1319 total of the wages of each employee. However, the term does not
1320 include a report that merely contains inaccurate data that was
1321 supplied to the employer by the employee, if the employer was
1322 unaware of the inaccuracy.

1323 ~~3.2. Sums collected as Penalties imposed pursuant to this~~
1324 ~~paragraph shall under subparagraph 1. must~~ be deposited in the
1325 Special Employment Security Administration Trust Fund.

1326 ~~4.3.~~ The penalty and interest for a delinquent, erroneous,
1327 incomplete, or insufficient report may be waived if ~~when~~ the
1328 penalty or interest is inequitable. The provisions of s.
1329 213.24(1) apply to any penalty or interest that is imposed under
1330 this section.

1331 5. The Agency for Workforce Innovation and the state
1332 agency providing unemployment tax collection services may adopt
1333 rules to administer this subsection.

1334 (c) Application of partial payments.—~~If~~ ~~When~~ a delinquency
1335 exists in the employment record of an employer not in
1336 bankruptcy, a partial payment less than the total delinquency
1337 amount shall be applied to the employment record as the payor
1338 directs. In the absence of specific direction, the partial
1339 payment shall be applied to the payor's employment record as
1340 prescribed in the rules of the Agency for Workforce Innovation
1341 or the state agency providing tax collection services.

1342 (2) REPORTS, CONTRIBUTIONS, APPEALS.—

1343 (a) Failure to make reports and pay contributions.—If an

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1344 | employing unit determined by the tax collection service provider
1345 | to be an employer subject to this chapter fails to make and file
1346 | any report as and when required by this chapter or by any rule
1347 | of the Agency for Workforce Innovation or the state agency
1348 | providing tax collection services, for the purpose of
1349 | determining the amount of contributions due by the employer
1350 | under this chapter, or if any filed report is found by the
1351 | service provider to be incorrect or insufficient, and the
1352 | employer, after being notified in writing by the service
1353 | provider to file the report, or a corrected or sufficient
1354 | report, as applicable, fails to file the report within 15 days
1355 | after the date of the mailing of the notice, the tax collection
1356 | service provider may:

1357 | 1. Determine the amount of contributions due from the
1358 | employer based on the information readily available to it, which
1359 | determination is deemed to be prima facie correct;

1360 | 2. Assess the employer the amount of contributions
1361 | determined to be due; and

1362 | 3. Immediately notify the employer by mail of the
1363 | determination and assessment including penalties as provided in
1364 | this chapter, if any, added and assessed, and demand payment
1365 | together with interest on the amount of contributions from the
1366 | date that amount was due and payable.

1367 | (b) Hearings.—The determination and assessment are final
1368 | 15 days after the date the assessment is mailed unless the
1369 | employer files with the tax collection service provider within
1370 | the 15 days a written protest and petition for hearing
1371 | specifying the objections thereto. The tax collection service

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1372 provider shall promptly review each petition and may reconsider
1373 its determination and assessment in order to resolve the
1374 petitioner's objections. The tax collection service provider
1375 shall forward each petition remaining unresolved to the Agency
1376 for Workforce Innovation for a hearing on the objections. Upon
1377 receipt of a petition, the Agency for Workforce Innovation shall
1378 schedule a hearing and notify the petitioner of the time and
1379 place of the hearing. The Agency for Workforce Innovation may
1380 appoint special deputies to conduct hearings and to submit their
1381 findings together with a transcript of the proceedings before
1382 them and their recommendations to the agency for its final
1383 order. Special deputies are subject to the prohibition against
1384 ex parte communications in s. 120.66. At any hearing conducted
1385 by the Agency for Workforce Innovation or its special deputy,
1386 evidence may be offered to support the determination and
1387 assessment or to prove it is incorrect. In order to prevail,
1388 however, the petitioner must either prove that the determination
1389 and assessment are incorrect or file full and complete corrected
1390 reports. Evidence may also be submitted at the hearing to rebut
1391 the determination by the tax collection service provider that
1392 the petitioner is an employer under this chapter. Upon evidence
1393 taken before it or upon the transcript submitted to it with the
1394 findings and recommendation of its special deputy, the Agency
1395 for Workforce Innovation shall either set aside the tax
1396 collection service provider's determination that the petitioner
1397 is an employer under this chapter or reaffirm the determination.
1398 The amounts assessed under the final order, together with
1399 interest and penalties, must be paid within 15 days after notice

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1400 of the final order is mailed to the employer, unless judicial
 1401 review is instituted in a case of status determination. Amounts
 1402 due when the status of the employer is in dispute are payable
 1403 within 15 days after the entry of an order by the court
 1404 affirming the determination. However, any determination that an
 1405 employing unit is not an employer under this chapter does not
 1406 affect the benefit rights of any individual as determined by an
 1407 appeals referee or the commission unless:

1408 1. The individual is made a party to the proceedings
 1409 before the special deputy; or

1410 2. The decision of the appeals referee or the commission
 1411 has not become final or the employing unit and the Agency for
 1412 Workforce Innovation were not made parties to the proceedings
 1413 before the appeals referee or the commission.

1414 (c) Appeals.—The Agency for Workforce Innovation and the
 1415 state agency providing unemployment tax collection services
 1416 shall adopt rules prescribing the procedures for an employing
 1417 unit determined to be an employer to file an appeal and be
 1418 afforded an opportunity for a hearing on the determination.
 1419 Pending a hearing, the employing unit must file reports and pay
 1420 contributions in accordance with s. 443.131.

1421 (3) COLLECTION PROCEEDINGS.—

1422 (a) Lien for payment of contributions or reimbursements.—

1423 1. ~~There is created~~ A lien exists in favor of the tax
 1424 collection service provider upon all the property, both real and
 1425 personal, of any employer liable for payment of any contribution
 1426 or reimbursement levied and imposed under this chapter for the
 1427 amount of the contributions or reimbursements due, together with

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1428 interest, costs, and penalties. If any contribution or
1429 reimbursement imposed under this chapter or any portion of that
1430 contribution, reimbursement, interest, or penalty is not paid
1431 within 60 days after becoming delinquent, the tax collection
1432 service provider may file ~~subsequently issue~~ a notice of lien
1433 ~~that may be filed~~ in the office of the clerk of the circuit
1434 court of any county in which the delinquent employer owns
1435 property or conducts or has conducted business. The notice of
1436 lien must include the periods for which the contributions,
1437 reimbursements, interest, or penalties are demanded and the
1438 amounts due. A copy of the notice of lien must be mailed to the
1439 employer at the employer's ~~her or his~~ last known address. The
1440 notice of lien may not be filed ~~issued and recorded~~ until 15
1441 days after the date the assessment becomes final under
1442 subsection (2). Upon filing ~~presentation of the notice of lien,~~
1443 the clerk of the circuit court shall record the notice of lien
1444 ~~it~~ in a book maintained for that purpose, and the amount of the
1445 notice of lien, together with the cost of recording and interest
1446 accruing upon the amount of the contribution or reimbursement,
1447 becomes a lien upon the title to and interest, whether legal or
1448 equitable, in any real property, chattels real, or personal
1449 property of the employer against whom the notice of lien is
1450 issued, in the same manner as a judgment of the circuit court
1451 docketed in the office of the circuit court clerk, with
1452 execution issued to the sheriff for levy. This lien is prior,
1453 preferred, and superior to all mortgages or other liens filed,
1454 recorded, or acquired after the notice of lien is filed. Upon
1455 the payment of the amounts due, or upon determination by the tax

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1456 collection service provider that the notice of lien was
1457 erroneously issued, the lien is satisfied when the service
1458 provider acknowledges in writing that the lien is fully
1459 satisfied. A lien's satisfaction does not need to be
1460 acknowledged before any notary or other public officer, and the
1461 signature of the director of the tax collection service provider
1462 or his or her designee is conclusive evidence of the
1463 satisfaction of the lien, which satisfaction shall be recorded
1464 by the clerk of the circuit court who receives the fees for
1465 those services.

1466 2. The tax collection service provider may subsequently
1467 issue a warrant directed to any sheriff in this state,
1468 commanding him or her to levy upon and sell any real or personal
1469 property of the employer liable for any amount under this
1470 chapter within his or her jurisdiction, for payment, with the
1471 added penalties and interest and the costs of executing the
1472 warrant, together with the costs of the clerk of the circuit
1473 court in recording and docketing the notice of lien, and to
1474 return the warrant to the service provider with payment. The
1475 warrant may only be issued and enforced for all amounts due to
1476 the tax collection service provider on the date the warrant is
1477 issued, together with interest accruing on the contribution or
1478 reimbursement due from the employer to the date of payment at
1479 the rate provided in this section. In the event of sale of any
1480 assets of the employer, however, priorities under the warrant
1481 shall be determined in accordance with the priority established
1482 by any notices of lien filed by the tax collection service
1483 provider and recorded by the clerk of the circuit court. The

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1484 sheriff shall execute the warrant in the same manner prescribed
1485 by law for executions issued by the clerk of the circuit court
1486 for judgments of the circuit court. The sheriff is entitled to
1487 the same fees for executing the warrant as for a writ of
1488 execution out of the circuit court, and these fees must be
1489 collected in the same manner.

1490 3. The lien expires 10 years after the filing of a notice
1491 of lien with the clerk of court. An action to collect amounts
1492 due under this chapter may not be commenced after the expiration
1493 of the lien securing the payment of the amounts owed.

1494 (b) Injunctive procedures to contest warrants after
1495 issuance.—An injunction or restraining order to stay the
1496 execution of a warrant may not be issued until a motion is
1497 filed; reasonable notice of a hearing on the motion for the
1498 injunction is served on the tax collection service provider; and
1499 the party seeking the injunction either pays into the custody of
1500 the court the full amount of contributions, reimbursements,
1501 interests, costs, and penalties claimed in the warrant or enters
1502 into and files with the court a bond with two or more good and
1503 sufficient sureties approved by the court in a sum at least
1504 twice the amount of the contributions, reimbursements,
1505 interests, costs, and penalties, payable to the tax collection
1506 service provider. The bond must also be conditioned to pay the
1507 amount of the warrant, interest, and any damages resulting from
1508 the wrongful issuing of the injunction, if the injunction is
1509 dissolved, or the motion for the injunction is dismissed. Only
1510 one surety is required when the bond is executed by a lawfully
1511 authorized surety company.

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1512 (c) Attachment and garnishment.—Upon the filing of notice
1513 of lien as provided in subparagraph (a)1., the tax collection
1514 service provider is entitled to remedy by attachment or
1515 garnishment as provided in chapters 76 and 77, as for a debt
1516 due. Upon application by the tax collection service provider,
1517 these writs shall be issued by the clerk of the circuit court as
1518 upon a judgment of the circuit court duly docketed and recorded.
1519 These writs shall be returnable to the circuit court. A bond may
1520 not be required of the tax collection service provider as a
1521 condition required for the issuance of these writs of attachment
1522 or garnishment. Issues raised under proceedings by attachment or
1523 garnishment shall be tried by the circuit court in the same
1524 manner as a judgment under chapters 76 and 77. Further, the
1525 notice of lien filed by the tax collection service provider is
1526 valid for purposes of all remedies under this chapter until
1527 satisfied under this chapter, and revival by scire facias or
1528 other proceedings are not necessary before pursuing any remedy
1529 authorized by law. Proceedings authorized upon a judgment of the
1530 circuit court do not make the lien a judgment of the circuit
1531 court upon a debt for any purpose other than as are specifically
1532 provided by law as procedural remedies.

1533 (d) Third-party claims.—Upon any levy made by the sheriff
1534 under a writ of attachment or garnishment as provided in
1535 paragraph (c), the circuit court shall try third-party claims to
1536 property involved as upon a judgment thereof and all proceedings
1537 authorized on third-party claims in ss. 56.16, 56.20, 76.21, and
1538 77.16 shall apply.

1539 (e) Proceedings supplementary to execution.—At any time

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1540 after a warrant provided for in subparagraph (a)2. is returned
1541 unsatisfied by any sheriff of this state, the tax collection
1542 service provider may file an affidavit in the circuit court
1543 affirming the warrant was returned unsatisfied and remains valid
1544 and outstanding. The affidavit must also state the residence of
1545 the party or parties against whom the warrant is issued. The tax
1546 collection service provider is subsequently entitled to have
1547 other and further proceedings in the circuit court as upon a
1548 judgment thereof as provided in s. 56.29.

1549 (f) Reproductions.—In any proceedings in any court under
1550 this chapter, reproductions of the original records of the
1551 Agency for Workforce Innovation, its tax collection service
1552 provider, the former Department of Labor and Employment
1553 Security, or the commission, including, but not limited to,
1554 photocopies or microfilm, are primary evidence in lieu of the
1555 original records or of the documents that were transcribed into
1556 those records.

1557 (g) Jeopardy assessment and warrant.—If the tax collection
1558 service provider reasonably believes that the collection of
1559 contributions or reimbursements from an employer will be
1560 jeopardized by delay, the service provider may assess the
1561 contributions or reimbursements immediately, together with
1562 interest or penalties when due, regardless of whether the
1563 contributions or reimbursements accrued are due, and may
1564 immediately issue a notice of lien and jeopardy warrant upon
1565 which proceedings may be conducted as provided in this section
1566 for notice of lien and warrant of the service provider. Within
1567 15 days after mailing the notice of lien by registered mail, the

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1568 employer may protest the issuance of the lien in the same manner
 1569 provided in paragraph (2) (a). The protest does not operate as a
 1570 supersedeas or stay of enforcement unless the employer files
 1571 with the sheriff seeking to enforce the warrant a good and
 1572 sufficient surety bond in twice the amount demanded by the
 1573 notice of lien or warrant. The bond must be conditioned upon
 1574 payment of the amount subsequently found to be due from the
 1575 employer to the tax collection service provider in the final
 1576 order of the Agency for Workforce Innovation upon protest of
 1577 assessment. The jeopardy warrant and notice of lien are
 1578 satisfied in the manner provided in this section upon payment of
 1579 the amount finally determined to be due from the employer. If
 1580 enforcement of the jeopardy warrant is not superseded as
 1581 provided in this section, the employer is entitled to a refund
 1582 from the fund of all amounts paid as contributions or
 1583 reimbursements in excess of the amount finally determined to be
 1584 due by the employer upon application being made as provided in
 1585 this chapter.

1586 Section 21. Effective July 1, 2010, subsection (2) of
 1587 section 443.163, Florida Statutes, is amended to read:

1588 443.163 Electronic reporting and remitting of
 1589 contributions and reimbursements.—

1590 (2) (a) An employer who is required by law to file an
 1591 Employers Quarterly Report (UCT-6) by approved electronic means,
 1592 but who files the report by a means other than approved
 1593 electronic means, is liable for a penalty of \$50 ~~\$10~~ for that
 1594 report and \$1 for each employee. This penalty, ~~which~~ is in
 1595 addition to any other ~~applicable~~ penalty provided by this

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1596 chapter. However, unless the penalty does not apply if employer
 1597 ~~first obtains a waiver of this requirement from the tax~~
 1598 ~~collection service provider waives the electronic filing~~
 1599 ~~requirement in advance.~~ An employer who fails to remit
 1600 contributions or reimbursements by approved electronic means as
 1601 required by law is liable for a penalty of \$50 ~~\$10~~ for each
 1602 remittance submitted by a means other than approved electronic
 1603 means. This penalty, ~~which~~ is in addition to any other
 1604 applicable penalty provided by this chapter.

1605 (b) A person who prepared and reported for 100 or more
 1606 employers in any quarter during the preceding state fiscal year,
 1607 but who fails to file an Employers Quarterly Report (UCT-6) for
 1608 each calendar quarter in the current calendar year by approved
 1609 electronic means ~~as required by law,~~ is liable for a penalty of
 1610 \$50 ~~\$10~~ for that report and \$1 for each employee. This penalty,
 1611 ~~which~~ is in addition to any other ~~applicable~~ penalty provided by
 1612 this chapter. However, unless the penalty does not apply if
 1613 ~~person first obtains a waiver of this requirement from the tax~~
 1614 ~~collection service provider waives the electronic filing~~
 1615 ~~requirement in advance.~~

1616 Section 22. Subsection (3) of section 443.163, Florida
 1617 Statutes, is amended to read:

1618 443.163 Electronic reporting and remitting of
 1619 contributions and reimbursements.—

1620 (3) The tax collection service provider may waive the
 1621 requirement to file an Employers Quarterly Report (UCT-6) by
 1622 electronic means for employers that are unable to comply despite
 1623 good faith efforts or due to circumstances beyond the employer's

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1624 reasonable control.

1625 (a) As prescribed by the Agency for Workforce Innovation
 1626 or its tax collection service provider, grounds for approving
 1627 the waiver include, but are not limited to, circumstances in
 1628 which the employer does not:

1629 1. Currently file information or data electronically with
 1630 any business or government agency; or

1631 2. Have a compatible computer that meets or exceeds the
 1632 standards prescribed by the Agency for Workforce Innovation or
 1633 its tax collection service provider.

1634 (b) The tax collection service provider shall accept other
 1635 reasons for requesting a waiver from the requirement to submit
 1636 the Employers Quarterly Report (UCT-6) by electronic means,
 1637 including, but not limited to:

1638 1. That the employer needs additional time to program his
 1639 or her computer;

1640 2. That complying with this requirement causes the
 1641 employer financial hardship; or

1642 3. That complying with this requirement conflicts with the
 1643 employer's business procedures.

1644 (c) The Agency for Workforce Innovation or the state
 1645 agency providing unemployment tax collection services may
 1646 establish by rule the length of time a waiver is valid and may
 1647 determine whether subsequent waivers will be authorized, based
 1648 on this subsection; ~~however, the tax collection service provider~~
 1649 ~~may only grant a waiver from electronic reporting if the~~
 1650 ~~employer timely files the Employers Quarterly Report (UCT-6) by~~
 1651 ~~tefile, unless the employer wage detail exceeds the service~~

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1652 ~~provider's telefile system capabilities.~~

1653 Section 23. Section 213.692, Florida Statutes, is created
1654 to read:

1655 213.692 Integrated enforcement authority.-

1656 (1) If the department files a warrant, notice of lien, or
1657 judgment lien certificate against the property of a taxpayer,
1658 the department may also revoke all certificates of registration,
1659 permits, or licenses issued by the department to that taxpayer.

1660 (a) Before the department may revoke the certificates of
1661 registration, permits, or licenses, the department must schedule
1662 an informal conference that the taxpayer is required to attend.
1663 At the conference, the taxpayer may present evidence regarding
1664 the department's intended action or enter into a compliance
1665 agreement. The department must provide written notice to the
1666 taxpayer of the department's intended action and the time, date,
1667 and place of the conference. The department shall issue an
1668 administrative complaint to revoke the certificates of
1669 registration, permits, or licenses if the taxpayer does not
1670 attend the conference, enter into a compliance agreement, or
1671 comply with the compliance agreement.

1672 (b) The department may not issue a certificate of
1673 registration, permit, or license to a taxpayer whose certificate
1674 of registration, permit, or license has been revoked unless:

1675 1. The outstanding liabilities of the taxpayer have been
1676 satisfied; or

1677 2. The department enters into a written agreement with the
1678 taxpayer regarding any outstanding liabilities and, as part of

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1679 such agreement, agrees to issue a certificate of registration,
 1680 permit, or license.

1681 (c) The department shall require a cash deposit, bond, or
 1682 other security as a condition of issuing a new certificate of
 1683 registration pursuant to the requirements of s. 212.14(4).

1684 (2) If the department files a warrant or a judgment lien
 1685 certificate in connection with a jeopardy assessment, the
 1686 department must comply with the procedures in s. 213.732 before
 1687 or in conjunction with those provided in this section.

1688 (3) The department may adopt rules to administer this
 1689 section.

1690 Section 24. Effective July 1, 2010, the Department of
 1691 Revenue is authorized to adopt emergency rules to administer s.
 1692 213.692, Florida Statutes. The emergency rules shall remain in
 1693 effect for 6 months after adoption and may be renewed during the
 1694 pendency of procedures to adopt rules addressing the subject of
 1695 the emergency rules.

1696 Section 25. Sections 195.095 and 213.054, Florida
 1697 Statutes, are repealed.

1698 Section 26. Except as otherwise expressly provided in this
 1699 act, this act shall take effect upon becoming a law.