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1 A bill to be entitled
2 An act relating to tax administration; amending s.
3 198.13, F.S.; eliminating a requirement for a personal
4 representative to file a Florida estate tax return for
5 decedents who die after December 31, 2012; providing
6 for retroactive application; amending s. 212.07, F.S.;
7 conforming a cross-reference; subjecting a dealer to
8 monetary and criminal penalties for the willful
9 failure to collect certain taxes or fees after notice
10 of the duty to collect the taxes or fees by the
11 Department of Revenue; amending s. 212.12, F.S.;
12 deleting provisions relating to the imposition of
13 criminal penalties after notice by the Department of
14 Revenue of requirements to register as a dealer or to
15 collect taxes; making technical and grammatical
16 changes to provisions specifying penalties for making
17 a false or fraudulent return with the intent to evade
18 payment of a tax or fee; amending s. 212.14, F.S.;
19 defining the term "person"; authorizing the Department
20 of Revenue to adopt rules relating to requirements for
21 a person to deposit cash, a bond, or other security
22 with the department in order to ensure compliance with
23 sales tax laws; making technical and grammatical
24 changes; amending s. 212.18, F.S.; subjecting a person
25 to criminal penalties for willfully failing to
26 register as a dealer after notice of the duty to
27 register by the Department of Revenue; making
28 technical and grammatical changes; amending s. 213.13,

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29 F.S.; revising the due date for funds collected by the
30 clerks of court to be transmitted to the Department of
31 Revenue; providing for retroactive application;
32 amending s. 213.21, F.S.; revising the maximum dollar
33 amount of compromise authority that the Department of
34 Revenue may delegate to the executive director;
35 creating s. 213.295, F.S.; providing definitions;
36 subjecting a person to criminal penalties and monetary
37 penalties for knowingly selling or engaging in certain
38 other actions involving an automated sales suppression
39 device, zapper, or phantom-ware; defining sales
40 suppression devices, zappers, and phantom-ware as
41 contraband articles under the Florida Contraband
42 Forfeiture Act; amending s. 443.131, F.S.; requiring
43 employers to produce records for the Department of
44 Economic Opportunity or its tax collection service
45 provider as a prerequisite for a reduction in the
46 employers' rate of unemployment tax; amending s.
47 443.141, F.S.; providing a method for calculating the
48 interest rate for past due contributions and
49 reimbursements, and delinquent, erroneous, incomplete,
50 or insufficient reports; providing effective dates.

51
52 Be It Enacted by the Legislature of the State of Florida:

53
54 Section 1. Effective upon this act becoming a law and
55 operating retroactively to January 1, 2013, subsection (4) of
56 section 198.13, Florida Statutes, is amended to read:

57 | 198.13 Tax return to be made in certain cases; certificate
 58 | of nonliability.—

59 | (4) Notwithstanding any other provisions of this section
 60 | and applicable to the estate of a decedent who dies after
 61 | December 31, 2004, if, upon the death of the decedent, a state
 62 | death tax credit or a generation-skipping transfer credit is not
 63 | allowable pursuant to the Internal Revenue Code of 1986, as
 64 | amended:

65 | (a) The personal representative of the estate is not
 66 | required to file a return under subsection (1) in connection
 67 | with the estate.

68 | (b) The person who would otherwise be required to file a
 69 | return reporting a generation-skipping transfer under subsection
 70 | (3) is not required to file such a return in connection with the
 71 | estate.

72 |
 73 | ~~The provisions of this subsection do not apply to estates of~~
 74 | ~~decedents dying after December 31, 2012.~~

75 | Section 2. Effective upon this act becoming a law,
 76 | subsections (1) and (3) of section 212.07, Florida Statutes, are
 77 | amended to read:

78 | 212.07 Sales, storage, use tax; tax added to purchase
 79 | price; dealer not to absorb; liability of purchasers who cannot
 80 | prove payment of the tax; penalties; general exemptions.—

81 | (1) (a) The privilege tax herein levied measured by retail
 82 | sales shall be collected by the dealers from the purchaser or
 83 | consumer.

84 | (b) A resale must be in strict compliance with s. 212.18

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85 | and the rules and regulations, and any dealer who makes a sale
86 | for resale which is not in strict compliance with s. 212.18 and
87 | the rules and regulations shall himself or herself be liable for
88 | and pay the tax. Any dealer who makes a sale for resale shall
89 | document the exempt nature of the transaction, as established by
90 | rules promulgated by the department, by retaining a copy of the
91 | purchaser's resale certificate. In lieu of maintaining a copy of
92 | the certificate, a dealer may document, before ~~prior to~~ the time
93 | of sale, an authorization number provided telephonically or
94 | electronically by the department, or by such other means
95 | established by rule of the department. The dealer may rely on a
96 | resale certificate issued pursuant to s. 212.18(3)(d)
97 | ~~212.18(3)(e)~~, valid at the time of receipt from the purchaser,
98 | without seeking annual verification of the resale certificate if
99 | the dealer makes recurring sales to a purchaser in the normal
100 | course of business on a continual basis. For purposes of this
101 | paragraph, "recurring sales to a purchaser in the normal course
102 | of business" refers to a sale in which the dealer extends credit
103 | to the purchaser and records the debt as an account receivable,
104 | or in which the dealer sells to a purchaser who has an
105 | established cash or C.O.D. account, similar to an open credit
106 | account. For purposes of this paragraph, purchases are made from
107 | a selling dealer on a continual basis if the selling dealer
108 | makes, in the normal course of business, sales to the purchaser
109 | no less frequently than once in every 12-month period. A dealer
110 | may, through the informal protest provided for in s. 213.21 and
111 | the rules of the Department of Revenue, provide the department
112 | with evidence of the exempt status of a sale. Consumer

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113 certificates of exemption executed by those exempt entities that
114 were registered with the department at the time of sale, resale
115 certificates provided by purchasers who were active dealers at
116 the time of sale, and verification by the department of a
117 purchaser's active dealer status at the time of sale in lieu of
118 a resale certificate shall be accepted by the department when
119 submitted during the protest period, but may not be accepted in
120 any proceeding under chapter 120 or any circuit court action
121 instituted under chapter 72.

122 (c) Unless the purchaser of tangible personal property
123 that is incorporated into tangible personal property
124 manufactured, produced, compounded, processed, or fabricated for
125 one's own use and subject to the tax imposed under s.
126 212.06(1)(b) or is purchased for export under s. 212.06(5)(a)1.
127 extends a certificate in compliance with the rules of the
128 department, the dealer shall himself or herself be liable for
129 and pay the tax.

130 (3) (a) ~~Any~~ dealer who fails, neglects, or refuses to
131 collect the tax or fees imposed under this chapter herein
132 ~~provided, either~~ by himself or herself or through the dealer's
133 agents or employees, ~~is,~~ in addition to the penalty of being
134 liable for ~~and~~ paying the tax ~~himself or herself,~~ commits guilty
135 ~~of~~ a misdemeanor of the first degree, punishable as provided in
136 s. 775.082 or s. 775.083.

137 (b) A dealer who willfully fails to collect a tax or fee
138 after the department provides notice of the duty to collect the
139 tax or fee is liable for a specific penalty of 100 percent of
140 the uncollected tax or fee. This penalty is in addition to any

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141 other penalty that may be imposed by law. A dealer who willfully
142 fails to collect taxes or fees totaling:

143 1. Less than \$300:

144 a. For a first offense, commits a misdemeanor of the
145 second degree, punishable as provided in s. 775.082 or s.
146 775.083.

147 b. For a second offense, commits a misdemeanor of the
148 first degree, punishable as provided in s. 775.082 or s.
149 775.083.

150 c. For a third or subsequent offense, commits a felony of
151 the third degree, punishable as provided in s. 775.082, s.
152 775.083, or s. 775.084.

153 2. An amount equal to \$300 or more, but less than \$20,000,
154 commits a felony of the third degree, punishable as provided in
155 s. 775.082, s. 775.083, or s. 775.084.

156 3. An amount equal to \$20,000 or more, but less than
157 \$100,000, commits a felony of the second degree, punishable as
158 provided in s. 775.082, s. 775.083, or s. 775.084.

159 4. An amount equal to \$100,000 or more, commits a felony
160 of the first degree, punishable as provided in s. 775.082, s.
161 775.083, or s. 775.084.

162 (c) The department shall provide written notice of the
163 duty to collect taxes or fees to the dealer by personal service,
164 by sending notice to the dealer's last known address by
165 registered mail, or by both personal service and registered
166 mail.

167 Section 3. Effective upon this act becoming a law,
168 paragraph (d) of subsection (2) of section 212.12, Florida

169 Statutes, is amended to read:

170 212.12 Dealer's credit for collecting tax; penalties for
 171 noncompliance; powers of Department of Revenue in dealing with
 172 delinquents; brackets applicable to taxable transactions;
 173 records required.—

174 (2)

175 (d) A ~~Any~~ person who makes a false or fraudulent return
 176 with a willful intent to evade payment of any tax or fee imposed
 177 under this chapter is; ~~any person who, after the department's~~
 178 ~~delivery of a written notice to the person's last known address~~
 179 ~~specifically alerting the person of the requirement to register~~
 180 ~~the person's business as a dealer, intentionally fails to~~
 181 ~~register the business; and any person who, after the~~
 182 ~~department's delivery of a written notice to the person's last~~
 183 ~~known address specifically alerting the person of the~~
 184 ~~requirement to collect tax on specific transactions,~~
 185 ~~intentionally fails to collect such tax, shall, in addition to~~
 186 ~~the other penalties provided by law, be liable for a specific~~
 187 ~~penalty of 100 percent of any unreported or any uncollected tax~~
 188 ~~or fee. This penalty is in addition to any other penalty~~
 189 provided by law. A person who makes a false or fraudulent return
 190 with a willful intent to evade payment of taxes or fees
 191 totaling:

192 1. Less than \$300:

193 a. For a first offense, commits a misdemeanor of the
 194 second degree, punishable as provided in s. 775.082 or s.
 195 775.083.

196 b. For a second offense, commits a misdemeanor of the

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197 first degree, punishable as provided in s. 775.082 or s.
198 775.083.

199 c. For a third or subsequent offense, commits a felony of
200 the third degree, punishable as provided in s. 775.082, s.
201 775.083, or s. 775.084.

202 2. An amount equal to \$300 or more, but less than \$20,000,
203 commits a felony of the third degree, punishable as provided in
204 s. 775.082, s. 775.083, or s. 775.084.

205 3. An amount equal to \$20,000 or more, but less than
206 \$100,000, commits a felony of the second degree, punishable as
207 provided in s. 775.082, s. 775.083, or s. 775.084.

208 4. An amount equal to \$100,000 or more, commits a felony
209 of the first degree, punishable and, upon conviction, for fine
210 and punishment as provided in s. 775.082, s. 775.083, or s.
211 775.084. Delivery of written notice may be made by certified
212 mail, or by the use of such other method as is documented as
213 being necessary and reasonable under the circumstances. The
214 civil and criminal penalties imposed herein for failure to
215 comply with a written notice alerting the person of the
216 requirement to register the person's business as a dealer or to
217 collect tax on specific transactions shall not apply if the
218 person timely files a written challenge to such notice in
219 accordance with procedures established by the department by rule
220 or the notice fails to clearly advise that failure to comply
221 with or timely challenge the notice will result in the
222 imposition of the civil and criminal penalties imposed herein.

223 1. If the total amount of unreported or uncollected taxes
224 or fees is less than \$300, the first offense resulting in

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225 ~~conviction is a misdemeanor of the second degree, the second~~
226 ~~offense resulting in conviction is a misdemeanor of the first~~
227 ~~degree, and the third and all subsequent offenses resulting in~~
228 ~~conviction is a misdemeanor of the first degree, and the third~~
229 ~~and all subsequent offenses resulting in conviction are felonies~~
230 ~~of the third degree.~~

231 ~~2. If the total amount of unreported or uncollected taxes~~
232 ~~or fees is \$300 or more but less than \$20,000, the offense is a~~
233 ~~felony of the third degree.~~

234 ~~3. If the total amount of unreported or uncollected taxes~~
235 ~~or fees is \$20,000 or more but less than \$100,000, the offense~~
236 ~~is a felony of the second degree.~~

237 ~~4. If the total amount of unreported or uncollected taxes~~
238 ~~or fees is \$100,000 or more, the offense is a felony of the~~
239 ~~first degree.~~

240 Section 4. Subsection (4) of section 212.14, Florida
241 Statutes, is amended to read:

242 212.14 Departmental powers; hearings; distress warrants;
243 bonds; subpoenas and subpoenas duces tecum.—

244 (4) In all cases where it is necessary to ensure
245 compliance with ~~the provisions of~~ this chapter, the department
246 shall require a cash deposit, bond, or other security as a
247 condition to a person obtaining or retaining a dealer's
248 certificate of registration under this chapter. Such bond shall
249 be in the form and such amount as the department deems
250 appropriate under the particular circumstances. Every person
251 failing to produce such cash deposit, bond, or other security as
252 provided for herein shall not be entitled to obtain or retain a

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253 dealer's certificate of registration under this chapter, and the
254 Department of Legal Affairs is hereby authorized to proceed by
255 injunction, when so requested by the Department of Revenue, to
256 prevent such person from doing business subject to ~~the~~
257 ~~provisions of~~ this chapter until such cash deposit, bond, or
258 other security is posted with the department, and any temporary
259 injunction for this purpose may be granted by any judge or
260 chancellor authorized by law to grant injunctions. Any security
261 required to be deposited may be sold by the department at public
262 sale if it becomes necessary so to do in order to recover any
263 tax, interest, or penalty due. Notice of such sale may be served
264 personally or by mail upon the person who deposited the such
265 security. If by mail, notice sent to the last known address as
266 the same appears on the records of the department shall be
267 sufficient for the purpose of this requirement. Upon such sale,
268 the surplus, if any, above the amount due under this chapter
269 shall be returned to the person who deposited the security. The
270 department may adopt rules necessary to administer this
271 subsection. For the purpose of the cash deposit, bond, or other
272 security required by this subsection, the term "person" includes
273 those entities defined in s. 212.02(12), as well as:

274 (a) An individual or entity owning a controlling interest
275 in an entity;

276 (b) An individual or entity that has acquired an ownership
277 interest or a controlling interest in a business that would
278 otherwise be liable for posting a cash deposit, bond, or other
279 security, unless the department has determined that the
280 individual or entity is not liable for taxes, interest, or

281 penalties as set forth in s. 213.758; or

282 (c) An individual or entity seeking to obtain a dealer's
 283 certificate of registration for a business that will be operated
 284 at an identical location of a previous business that would
 285 otherwise have been liable for posting a cash deposit, bond, or
 286 other security, if the individual or entity fails to provide
 287 evidence that the business was acquired for consideration in an
 288 arms-length transaction.

289 Section 5. Effective upon this act becoming a law,
 290 subsection (3) of section 212.18, Florida Statutes, is amended
 291 to read:

292 212.18 Administration of law; registration of dealers;
 293 rules.—

294 (3) (a) Every person desiring to engage in or conduct
 295 business in this state as a dealer, ~~as defined in this chapter,~~
 296 or to lease, rent, or let or grant licenses in living quarters
 297 or sleeping or housekeeping accommodations in hotels, apartment
 298 houses, roominghouses, or tourist or trailer camps that are
 299 subject to tax under s. 212.03, or to lease, rent, or let or
 300 grant licenses in real property, ~~as defined in this chapter,~~ and
 301 every person who sells or receives anything of value by way of
 302 admissions, must file with the department an application for a
 303 certificate of registration for each place of business. The
 304 application must include, ~~showing~~ the names of the persons who
 305 have interests in such business and their residences, the
 306 address of the business, and ~~such~~ other data reasonably required
 307 by ~~as~~ the department ~~may reasonably require~~. However, owners and
 308 operators of vending machines or newspaper rack machines are

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309 required to obtain only one certificate of registration for each
310 county in which such machines are located. The department, by
311 rule, may authorize a dealer that uses independent sellers to
312 sell its merchandise to remit tax on the retail sales price
313 charged to the ultimate consumer in lieu of having the
314 independent seller register as a dealer and remit the tax. The
315 department may appoint the county tax collector as the
316 department's agent to accept applications for registrations. The
317 application must be made to the department before the person,
318 firm, copartnership, or corporation may engage in such business,
319 and it must be accompanied by a registration fee of \$5. However,
320 a registration fee is not required to accompany an application
321 to engage in or conduct business to make mail order sales. The
322 department may waive the registration fee for applications
323 submitted through the department's Internet registration
324 process.

325 (b) The department, upon receipt of such application,
326 shall ~~will~~ grant to the applicant a separate certificate of
327 registration for each place of business, which certificate may
328 be canceled by the department or its designated assistants for
329 any failure by the certificateholder to comply with ~~any of the~~
330 ~~provisions of~~ this chapter. The certificate is not assignable
331 and is valid only for the person, firm, copartnership, or
332 corporation to which issued. The certificate must be placed in a
333 conspicuous place in the business or businesses for which it is
334 issued and must be displayed at all times. Except as provided in
335 this subsection, a ~~no~~ person may not ~~shall~~ engage in business as
336 a dealer or in leasing, renting, or letting of or granting

337 licenses in living quarters or sleeping or housekeeping
 338 accommodations in hotels, apartment houses, roominghouses,
 339 tourist or trailer camps, or real property, or ~~as hereinbefore~~
 340 ~~defined, nor shall any person~~ sell or receive anything of value
 341 by way of admissions, without a valid ~~first having obtained such~~
 342 ~~a certificate. A~~ ~~or after such certificate has been canceled;~~ ~~no~~
 343 ~~person~~ may not ~~shall~~ receive a ~~any~~ license from any authority
 344 within the state to engage in any such business without a valid
 345 certificate ~~first having obtained such a certificate or after~~
 346 ~~such certificate has been canceled. A person may not engage~~ The
 347 ~~engaging~~ in the business of selling or leasing tangible personal
 348 property or services ~~or~~ engage, ~~as defined in this~~
 349 ~~chapter, or the engaging in~~ the business of leasing, renting, or
 350 letting of or granting licenses in living quarters or sleeping
 351 or housekeeping accommodations in hotels, apartment houses,
 352 roominghouses, or tourist or trailer camps that are taxable
 353 under this chapter, or real property; ~~7~~ or engage ~~the engaging~~ in
 354 the business of selling or receiving anything of value by way of
 355 admissions, ~~7~~ without a valid ~~such~~ certificate ~~first being~~
 356 ~~obtained or after such certificate has been canceled by the~~
 357 ~~department, is prohibited.~~

358 (c)1. A ~~The failure or refusal of any person who engages~~
 359 in acts requiring a certificate of registration under this
 360 subsection who fails or refuses to register commits, ~~firm,~~
 361 ~~copartnership, or corporation to so qualify when required~~
 362 ~~hereunder is~~ a misdemeanor of the first degree, punishable as
 363 provided in s. 775.082 or s. 775.083. Such acts are, ~~or~~ subject
 364 to injunctive proceedings as provided by law. A person who

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365 engages in acts requiring a certificate of registration and who
366 fails or refuses to register is also subject ~~Such failure or~~
367 ~~refusal also subjects the offender~~ to a \$100 initial
368 registration fee in lieu of the \$5 registration fee required by
369 ~~authorized in~~ paragraph (a). However, the department may waive
370 the increase in the registration fee if it finds ~~is determined~~
371 ~~by the department~~ that the failure to register was due to
372 reasonable cause and not to willful negligence, willful neglect,
373 or fraud.

374 2.a. A person who willfully fails to register after the
375 department provides notice of the duty to register as a dealer
376 commits a felony of the third degree, punishable as provided in
377 s. 775.082, s. 775.083, or s. 775.084.

378 b. The department shall provide written notice of the duty
379 to register to the person by personal service, by sending notice
380 by registered mail to the person's last known address, or by
381 both personal service and registered mail.

382 (d)-(e) In addition to the certificate of registration, the
383 department shall provide to each newly registered dealer an
384 initial resale certificate that will be valid for the remainder
385 of the period of issuance. The department shall provide each
386 active dealer with an annual resale certificate. For purposes of
387 this section, the term "active dealer" means a person who is
388 currently registered with the department and who is required to
389 file at least once during each applicable reporting period.

390 (e)-(d) The department may revoke a ~~any~~ dealer's
391 certificate of registration if ~~when~~ the dealer fails to comply
392 with this chapter. Before ~~prior to~~ revocation of a dealer's

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393 certificate of registration, the department must schedule an
394 informal conference at which the dealer may present evidence
395 regarding the department's intended revocation or enter into a
396 compliance agreement with the department. The department must
397 notify the dealer of its intended action and the time, place,
398 and date of the scheduled informal conference by written
399 notification sent by United States mail to the dealer's last
400 known address of record furnished by the dealer on a form
401 prescribed by the department. The dealer is required to attend
402 the informal conference and present evidence refuting the
403 department's intended revocation or enter into a compliance
404 agreement with the department which resolves the dealer's
405 failure to comply with this chapter. The department shall issue
406 an administrative complaint under s. 120.60 if the dealer fails
407 to attend the department's informal conference, fails to enter
408 into a compliance agreement with the department resolving the
409 dealer's noncompliance with this chapter, or fails to comply
410 with the executed compliance agreement.

411 (f)~~(e)~~ As used in this paragraph, the term "exhibitor"
412 means a person who enters into an agreement authorizing the
413 display of tangible personal property or services at a
414 convention or a trade show. The following provisions apply to
415 the registration of exhibitors as dealers under this chapter:

416 1. An exhibitor whose agreement prohibits the sale of
417 tangible personal property or services subject to the tax
418 imposed in this chapter is not required to register as a dealer.

419 2. An exhibitor whose agreement provides for the sale at
420 wholesale only of tangible personal property or services subject

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421 to the tax imposed in this chapter must obtain a resale
422 certificate from the purchasing dealer but is not required to
423 register as a dealer.

424 3. An exhibitor whose agreement authorizes the retail sale
425 of tangible personal property or services subject to the tax
426 imposed in this chapter must register as a dealer and collect
427 the tax imposed under this chapter on such sales.

428 4. Any exhibitor who makes a mail order sale pursuant to
429 s. 212.0596 must register as a dealer.

430

431 Any person who conducts a convention or a trade show must make
432 his or her ~~their~~ exhibitor's agreements available to the
433 department for inspection and copying.

434 Section 6. Effective upon this act becoming a law and
435 operating retroactively to July 1, 2010, subsection (5) of
436 section 213.13, Florida Statutes, is amended to read:

437 213.13 Electronic remittance and distribution of funds
438 collected by clerks of the court.—

439 (5) All court-related collections, including fees, fines,
440 reimbursements, court costs, and other court-related funds that
441 the clerks must remit to the state pursuant to law, must be
442 transmitted electronically by the 10th ~~20th~~ day of the month
443 immediately following the month in which the funds are
444 collected.

445 Section 7. Effective upon this act becoming a law,
446 paragraph (a) of subsection (2) of section 213.21, Florida
447 Statutes, is amended to read:

448 213.21 Informal conferences; compromises.—

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449 (2) (a) The executive director of the department or his or
450 her designee is authorized to enter into closing agreements with
451 any taxpayer settling or compromising the taxpayer's liability
452 for any tax, interest, or penalty assessed under any of the
453 chapters specified in s. 72.011(1). Such agreements shall be in
454 writing when the amount of tax, penalty, or interest compromised
455 exceeds \$30,000 or for lesser amounts when the department deems
456 it appropriate or when requested by the taxpayer. When a written
457 closing agreement has been approved by the department and signed
458 by the executive director or his or her designee and the
459 taxpayer, it shall be final and conclusive; and, except upon a
460 showing of fraud or misrepresentation of material fact or except
461 as to adjustments pursuant to ss. 198.16 and 220.23, no
462 additional assessment may be made by the department against the
463 taxpayer for the tax, interest, or penalty specified in the
464 closing agreement for the time period specified in the closing
465 agreement, and the taxpayer shall not be entitled to institute
466 any judicial or administrative proceeding to recover any tax,
467 interest, or penalty paid pursuant to the closing agreement. The
468 department is authorized to delegate to the executive director
469 the authority to approve any such closing agreement resulting in
470 a tax reduction of \$500,000 ~~\$250,000~~ or less.

471 Section 8. Effective upon this act becoming a law, section
472 213.295, Florida Statutes, is created to read:

473 213.295 Automated sales suppression devices.—

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

475 (a) "Automated sales suppression device" or "zapper" means
476 a software program that falsifies the electronic records of

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477 electronic cash registers or other point-of-sale systems,
478 including, but not limited to, transaction data and transaction
479 reports. The term includes the software program, any device that
480 carries the software program, or an Internet link to the
481 software program.

482 (b) "Electronic cash register" means a device that keeps a
483 register or supporting documents through the use of an
484 electronic device or computer system designed to record
485 transaction data for the purpose of computing, compiling, or
486 processing retail sales transaction data in whatever manner.

487 (c) "Phantom-ware" means a hidden programming option
488 embedded in the operating system of an electronic cash register
489 or hardwired into the electronic cash register that may be used
490 to create a second set of records or eliminate or manipulate
491 transaction records, which records may or may not be preserved
492 in digital formats, to represent the true or manipulated record
493 of transactions in the electronic cash register.

494 (d) "Transaction data" includes items purchased by a
495 customer; the price of each item; a taxability determination for
496 each item; a segregated tax amount for each of the taxed items;
497 the amount of cash or credit tendered; the net amount returned
498 to the customer in change; the date and time of the purchase;
499 the name, address, and identification number of the vendor; and
500 the receipt or invoice number of the transaction.

501 (e) "Transaction report" means a report that documents,
502 but is not limited to documenting, the sales, taxes, or fees
503 collected; media totals; and discount voids at an electronic
504 cash register that is printed on a cash register tape at the end

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505 of a day or a shift, or a report that documents every action at
506 an electronic cash register and that is stored electronically.

507 (2) A person may not knowingly sell, purchase, install,
508 transfer, possess, use, or access any automated sales
509 suppression device, zapper, or phantom-ware.

510 (3) (a) A person who violates this section commits a felony
511 of the third degree, punishable as provided in s. 775.082, s.
512 775.083, or s. 775.084.

513 (b) A person who violates this section is liable for all
514 taxes, fees, penalties, and interest due the state as a result
515 of the use of an automated sales suppression device, zapper, or
516 phantom-ware and shall forfeit to the state as an additional
517 penalty all profits associated with the sale or use of an
518 automated sales suppression device, zapper, or phantom-ware.

519 (4) An automated sales suppression device, zapper, or
520 phantom-ware, or any device containing such device or software,
521 is a contraband article under ss. 932.701-932.706, the Florida
522 Contraband Forfeiture Act.

523 Section 9. Effective upon this act becoming a law,
524 paragraph (h) of subsection (3) of section 443.131, Florida
525 Statutes, is amended to read:

526 443.131 Contributions.—

527 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
528 EXPERIENCE.—

529 (h) Additional conditions for variation from the standard
530 rate.—An employer's contribution rate may not be reduced below
531 the standard rate under this section unless:

532 1. All contributions, reimbursements, interest, and

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533 penalties incurred by the employer for wages paid by him or her
534 in all previous calendar quarters, except the 4 calendar
535 quarters immediately preceding the calendar quarter or calendar
536 year for which the benefit ratio is computed, are paid; ~~and~~

537 2. The employer has produced for inspection and copying
538 all work records in his or her possession, custody, or control
539 that were requested by the Department of Economic Opportunity or
540 its tax collection service provider pursuant to s. 443.171(5).
541 An employer shall have at least 60 days to provide the requested
542 work records before the employer is assigned the standard rate;
543 and

544 ~~3.2.~~ The employer entitled to a rate reduction must have
545 at least one annual payroll as defined in subparagraph (b)1.
546 unless the employer is eligible for additional credit under the
547 Federal Unemployment Tax Act. If the Federal Unemployment Tax
548 Act is amended or repealed in a manner affecting credit under
549 the federal act, this section applies only to the extent that
550 additional credit is allowed against the payment of the tax
551 imposed by the Federal Unemployment Tax Act.

552
553 The tax collection service provider shall assign an earned
554 contribution rate to an employer ~~under subparagraph 1.~~ the
555 quarter immediately after the quarter in which all
556 contributions, reimbursements, interest, and penalties are paid
557 in full and all work records requested pursuant to s. 443.171(5)
558 have been provided to the Department of Economic Opportunity or
559 the tax collection service provider for inspection and copying.

560 Section 10. Effective January 1, 2014, paragraph (a) of

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561 subsection (1) of section 443.141, Florida Statutes, is amended
 562 to read:

563 443.141 Collection of contributions and reimbursements.—

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

566 (a) Interest.—Contributions or reimbursements unpaid on
 567 the date due bear interest at the rate of 1 percent per month
 568 through December 31, 2013. Beginning January 1, 2014, the
 569 interest rate shall be calculated in accordance with s. 213.235,
 570 except that the rate of interest shall never be greater than 1
 571 percent per month, from and after the ~~that~~ date due until
 572 payment plus accrued interest is received by the tax collection
 573 service provider, unless the service provider finds that the
 574 employing unit has good reason for failing to pay the
 575 contributions or reimbursements when due. Interest collected
 576 under this subsection must be paid into the Special Employment
 577 Security Administration Trust Fund.

578 Section 11. Except as otherwise expressly provided in this
 579 act and except for this section, which shall take effect upon
 580 this act becoming a law, this act shall take effect July 1,
 581 2013.