

By Senator Legg

17-00795-14

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1                   A bill to be entitled  
2       An act relating to sales and use tax; amending s.  
3       212.12, F.S.; revising the method for calculating the  
4       amount of the tax; amending ss. 212.04, 212.05, and  
5       212.0506, F.S.; conforming cross-references; providing  
6       an effective date.

7  
8   Be It Enacted by the Legislature of the State of Florida:

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10       Section 1. Subsections (9) through (11) of section 212.12,  
11       Florida Statutes, are amended to read:

12       212.12 Dealer's credit for collecting tax; penalties for  
13       noncompliance; powers of Department of Revenue in dealing with  
14       delinquents; brackets applicable to taxable transactions;  
15       records required.—

16       (9) Taxes imposed by this chapter upon the privilege of the  
17       use, consumption, storage for consumption, or sale of tangible  
18       personal property, admissions, license fees, rentals,  
19       communication services, and upon the sale or use of services ~~as~~  
20       ~~herein taxed~~ shall be collected by adding ~~upon the basis of an~~  
21       ~~addition of the tax imposed by this chapter~~ to the total price  
22       of such tangible personal property, admissions, license fees,  
23       rentals, communication or other services, or sale price of such  
24       article or articles that are purchased, sold, or leased at any  
25       one time by or to a customer or buyer. ~~‡~~ The dealer, or person  
26       charged ~~herein~~, shall ~~is required to~~ pay a privilege tax ~~in the~~  
27       ~~amount of the tax imposed by this chapter~~ on the total of his or  
28       her gross sales of tangible personal property, admissions,  
29       license fees, rentals, and communication services or ~~to~~ collect

17-00795-14

2014966\_\_

30 the a tax upon the sale or use of services, and such person or  
31 dealer shall add the tax ~~imposed by this chapter~~ to the price,  
32 license fee, rental, ~~or~~ admissions, and communication or other  
33 services and collect the total sum from the purchaser, admittee,  
34 licensee, lessee, or consumer. The amount of tax to be paid or  
35 collected shall be calculated by multiplying the total price,  
36 license fee, rental, or admission by 6 percent or, if a county  
37 has adopted a discretionary sales surtax, by the 6 percent tax  
38 rate plus the discretionary sales surtax rate. If the resulting  
39 number includes a fraction of a cent, the tax amount shall be  
40 rounded down to the nearest whole cent. ~~The department shall~~  
41 ~~make available in an electronic format or otherwise the tax~~  
42 ~~amounts and the following brackets applicable to all~~  
43 ~~transactions taxable at the rate of 6 percent:~~

44 (a) ~~On single sales of less than 10 cents, no tax shall be~~  
45 ~~added.~~

46 (b) ~~On single sales in amounts from 10 cents to 16 cents,~~  
47 ~~both inclusive, 1 cent shall be added for taxes.~~

48 (c) ~~On sales in amounts from 17 cents to 33 cents, both~~  
49 ~~inclusive, 2 cents shall be added for taxes.~~

50 (d) ~~On sales in amounts from 34 cents to 50 cents, both~~  
51 ~~inclusive, 3 cents shall be added for taxes.~~

52 (e) ~~On sales in amounts from 51 cents to 66 cents, both~~  
53 ~~inclusive, 4 cents shall be added for taxes.~~

54 (f) ~~On sales in amounts from 67 cents to 83 cents, both~~  
55 ~~inclusive, 5 cents shall be added for taxes.~~

56 (g) ~~On sales in amounts from 84 cents to \$1, both~~  
57 ~~inclusive, 6 cents shall be added for taxes.~~

58 (h) ~~On sales in amounts of more than \$1, 6 percent shall be~~

17-00795-14

2014966\_\_

59 charged upon each dollar of price, plus the appropriate bracket  
60 charge upon any fractional part of a dollar.

61 ~~(10) In counties which have adopted a discretionary sales~~  
62 ~~surtax at the rate of 1 percent, the department shall make~~  
63 ~~available in an electronic format or otherwise the tax amounts~~  
64 ~~and the following brackets applicable to all taxable~~  
65 ~~transactions that would otherwise have been transactions taxable~~  
66 ~~at the rate of 6 percent:~~

67 ~~(a) On single sales of less than 10 cents, no tax shall be~~  
68 ~~added.~~

69 ~~(b) On single sales in amounts from 10 cents to 14 cents,~~  
70 ~~both inclusive, 1 cent shall be added for taxes.~~

71 ~~(c) On sales in amounts from 15 cents to 28 cents, both~~  
72 ~~inclusive, 2 cents shall be added for taxes.~~

73 ~~(d) On sales in amounts from 29 cents to 42 cents, both~~  
74 ~~inclusive, 3 cents shall be added for taxes.~~

75 ~~(e) On sales in amounts from 43 cents to 57 cents, both~~  
76 ~~inclusive, 4 cents shall be added for taxes.~~

77 ~~(f) On sales in amounts from 58 cents to 71 cents, both~~  
78 ~~inclusive, 5 cents shall be added for taxes.~~

79 ~~(g) On sales in amounts from 72 cents to 85 cents, both~~  
80 ~~inclusive, 6 cents shall be added for taxes.~~

81 ~~(h) On sales in amounts from 86 cents to \$1, both~~  
82 ~~inclusive, 7 cents shall be added for taxes.~~

83 ~~(i) On sales in amounts from \$1 up to, and including, the~~  
84 ~~first \$5,000 in price, 7 percent shall be charged upon each~~  
85 ~~dollar of price, plus the appropriate bracket charge upon any~~  
86 ~~fractional part of a dollar.~~

87 ~~(j) On sales in amounts of more than \$5,000 in price, 7~~

17-00795-14

2014966\_\_

88 ~~percent shall be added upon the first \$5,000 in price, and 6~~  
89 ~~percent shall be added upon each dollar of price in excess of~~  
90 ~~the first \$5,000 in price, plus the bracket charges upon any~~  
91 ~~fractional part of a dollar as provided for in subsection (9).~~

92 ~~(11) The department shall make available in an electronic~~  
93 ~~format or otherwise the tax amounts and brackets applicable to~~  
94 ~~all taxable transactions that occur in counties that have a~~  
95 ~~surtax at a rate other than 1 percent which transactions would~~  
96 ~~otherwise have been transactions taxable at the rate of 6~~  
97 ~~percent. Likewise, the department shall make available in an~~  
98 ~~electronic format or otherwise the tax amounts and brackets~~  
99 ~~applicable to transactions taxable at 7 percent pursuant to s.~~  
100 ~~212.05(1)(c) and on transactions which would otherwise have been~~  
101 ~~so taxable in counties which have adopted a discretionary sales~~  
102 ~~surtax.~~

103 Section 2. Paragraph (b) of subsection (1) of section  
104 212.04, Florida Statutes, is amended to read:

105 212.04 Admissions tax; rate, procedure, enforcement.—

106 (1)

107 (b) For the exercise of such privilege, a tax is levied at  
108 the rate of 6 percent of sales price, or the actual value  
109 received from such admissions, which 6 percent shall be added to  
110 and collected with all such admissions from the purchaser  
111 thereof, and such tax shall be paid for the exercise of the  
112 privilege as defined in the preceding paragraph. Each ticket  
113 must show on its face the actual sales price of the admission,  
114 or each dealer selling the admission must prominently display at  
115 the box office or other place where the admission charge is made  
116 a notice disclosing the price of the admission, and the tax

17-00795-14

2014966\_\_

117 shall be computed and collected on the basis of the actual price  
118 of the admission charged by the dealer. The sale price or actual  
119 value of admission shall, for the purpose of this chapter, be  
120 that price remaining after deduction of federal taxes and state  
121 or locally imposed or authorized seat surcharges, taxes, or  
122 fees, if any, imposed upon such admission. The sale price or  
123 actual value does not include separately stated ticket service  
124 charges that are imposed by a facility ticket office or a  
125 ticketing service and added to a separately stated, established  
126 ticket price. The rate of tax on each admission shall be as  
127 calculated under ~~according to the brackets established by s.~~  
128 ~~212.12(9).~~

129 Section 3. Subsection (4) of section 212.05, Florida  
130 Statutes, is amended to read:

131 212.05 Sales, storage, use tax.—It is hereby declared to be  
132 the legislative intent that every person is exercising a taxable  
133 privilege who engages in the business of selling tangible  
134 personal property at retail in this state, including the  
135 business of making mail order sales, or who rents or furnishes  
136 any of the things or services taxable under this chapter, or who  
137 stores for use or consumption in this state any item or article  
138 of tangible personal property as defined herein and who leases  
139 or rents such property within the state.

140 (4) The tax imposed pursuant to this chapter shall be due  
141 and payable as calculated under ~~according to the brackets set~~  
142 ~~forth in s. 212.12.~~

143 Section 4. Subsection (6) of section 212.0506, Florida  
144 Statutes, is amended to read:

145 212.0506 Taxation of service warranties.—

17-00795-14

2014966\_\_

146 (6) This tax shall be due and payable as calculated under  
147 ~~according to the brackets set forth in s. 212.12.~~

148 Section 5. This act shall take effect July 1, 2014.