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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/06/2015	.	
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Appropriations Subcommittee on Education (Stargel) recommended the following:

Senate Amendment (with title amendment)

Delete lines 84 - 86
and insert:

(6) The provisions of chapter 212 regarding the authority to audit and make assessments and the maintenance of books and records apply to the collection and remittance of voluntary contributions by participating businesses under this section. The provisions of chapters 212 and 213 regarding interest and penalties, estimated tax liability, and a dealer's credit for



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11 collecting taxes or fees do not apply to such collections and
12 remittances, except as provided in paragraphs (a) and (b). The
13 department may not conduct an audit of voluntary contributions
14 or undertake enforcement proceedings under this subsection
15 unless the participating business is otherwise undergoing an
16 audit for another area of tax.

17 (a) If the department engages in an audit of a
18 participating business under this subsection and finds that
19 voluntary contributions received by the participating business
20 were not remitted to the department, the department shall
21 provide written notification to the participating business of
22 the deficiency. The participating business may remit the
23 unremitted contributions to the department at any time up to 90
24 days after the department provides written notification of the
25 deficiency without incurring any penalty or interest on the
26 unremitted contributions. If the unremitted contributions are
27 not provided to the department for deposit within the 90-day
28 period, the unremitted amount is subject to the penalty imposed
29 under s. 212.12 and interest imposed under s. 213.235, beginning
30 with the 91st day and continuing until the collected amounts are
31 remitted. For purposes of this subsection, the administrative
32 collection processing fee imposed under s. 213.24 does not
33 apply.

34 (b) For the purpose of compensating participating
35 businesses for the maintenance of books and records, the filing
36 of returns, and the proper accounting and remitting of
37 contributions, participating businesses collecting voluntary
38 contributions under this section may deduct 2.5 percent of the
39 amount of voluntary contributions remitted to the department.



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===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete lines 17 - 19

and insert:

forms and procedures; providing that certain provisions of law regarding the authority to audit and make assessments and the maintenance of books and records apply to the collection and remittance of voluntary contributions; providing that certain provisions of law regarding interest and penalties, estimated tax liability, and a dealer's credit for collections do not apply to such collections and remittances; authorizing the department to conduct an audit of voluntary contributions or undertake enforcement proceedings under certain circumstances; requiring the department to provide written notification to a participating business if the department finds during an audit that voluntary contributions were not remitted; providing for the remittance of unremitted contributions without penalty or interest within a specified period; providing for penalties and interest on contributions that are not remitted within the specified period; authorizing participating businesses to deduct a specified percentage of the voluntary contributions collected to compensate themselves for certain expenses; amending s. 1013.65, F.S.; including