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HB 7099, Engrossed 3

2016 Legislature

1  
2 An act relating to taxation; amending s. 125.0104,  
3 F.S.; specifying additional uses for revenues received  
4 from tourist development taxes for certain coastal  
5 counties; conforming a cross-reference; amending s.  
6 196.012, F.S.; revising definitions related to certain  
7 businesses; amending s. 196.1995, F.S.; revising an  
8 economic development ad valorem tax exemption for  
9 certain enterprise zone businesses; providing  
10 applicability of the exemption to data centers;  
11 providing retroactive applicability for certain  
12 provisions; amending s. 201.15, F.S.; revising a date  
13 relating to the payment of debt service for certain  
14 bonds; amending s. 206.9825, F.S.; revising  
15 eligibility criteria for wholesalers and terminal  
16 suppliers to receive aviation fuel tax refunds or  
17 credits of previously paid excise taxes; providing for  
18 future repeal of such refunds or credits; revising the  
19 rate of the excise tax on certain aviation fuels on a  
20 specified date; amending s. 210.13, F.S.; providing  
21 procedures to be used when a person, other than a  
22 dealer, is required but fails to remit certain taxes;  
23 amending s. 210.25, F.S.; revising definitions related  
24 to tobacco; amending s. 212.05, F.S.; clarifying the  
25 requirements for the exemption from tax on certain  
26 sales of aircraft that will be registered in a foreign



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27 | jurisdiction; amending s. 212.06, F.S.; reducing by a  
28 | specified percentage over time an indexed tax on  
29 | manufactured asphalt used for a government public  
30 | works project; exempting such manufactured asphalt  
31 | from the indexed tax beginning on a specified date;  
32 | amending s. 212.08, F.S.; exempting the sales of food  
33 | or drinks by certain qualified veterans'  
34 | organizations; revising definitions regarding certain  
35 | industrial machinery and equipment; removing the  
36 | expiration date on the exemption for purchases of  
37 | certain machinery and equipment; revising the  
38 | definition of the term "eligible manufacturing  
39 | business" for purposes of qualification for the sales  
40 | and use tax exemption; providing definitions for  
41 | certain postharvest machinery and equipment,  
42 | postharvest activities, and eligible postharvest  
43 | activity businesses; providing an exemption for the  
44 | purchase of such machinery and equipment; amending s.  
45 | 220.03, F.S.; adopting the 2016 version of the  
46 | Internal Revenue Code; providing retroactive  
47 | applicability; amending s. 220.13, F.S.; incorporating  
48 | a reference to a recent federal act into state law for  
49 | the purpose of defining the term "adjusted federal  
50 | income"; revising the treatment by this state of  
51 | certain depreciation of assets allowed for federal  
52 | income tax purposes; providing retroactive



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53 applicability; authorizing the Department of Revenue  
54 to adopt emergency rules; providing for expiration;  
55 amending s. 220.222, F.S.; revising due dates for  
56 partnership information returns and corporate tax  
57 returns; amending s. 220.241, F.S.; revising due dates  
58 to file a declaration of estimated corporate income  
59 tax; amending s. 220.33, F.S.; revising the due date  
60 of estimated payments of corporate income tax;  
61 amending s. 220.34, F.S.; revising the dates for  
62 purposes of calculating interest and penalties on  
63 underpayments of estimated corporate income tax;  
64 amending s. 561.121, F.S.; requiring that certain  
65 taxes related to alcoholic beverages and tobacco  
66 products sold on cruise ships be deposited into  
67 specified funds; amending s. 564.06, F.S.; specifying  
68 the excise tax that is applicable to cider made from  
69 pears; amending s. 565.02, F.S.; creating an  
70 alternative method of taxation for alcoholic beverages  
71 and tobacco products sold on certain cruise ships;  
72 requiring the reporting of certain information by each  
73 permittee for purposes of determining the base rate  
74 applicable to the taxpayers; authorizing the Division  
75 of Alcoholic Beverages and Tobacco within the  
76 Department of Business and Professional Regulation to  
77 independently verify certain reported information;  
78 amending s. 951.22, F.S.; conforming a cross-



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79 reference; providing an exemption from the sales and  
 80 use tax for the retail sale of certain clothes and  
 81 school supplies during a specified period; providing  
 82 exceptions; authorizing certain dealers to elect not  
 83 to participate in such tax exemptions; providing  
 84 requirements for such dealers; authorizing the  
 85 Department of Revenue to adopt emergency rules;  
 86 providing appropriations; providing effective dates.

87

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

89

90 Section 1. Paragraph (c) of subsection (5) of section  
 91 125.0104, Florida Statutes, is redesignated as paragraph (d),  
 92 present paragraph (d) of that subsection is amended, and a new  
 93 paragraph (c) is added to that subsection, to read:

94 125.0104 Tourist development tax; procedure for levying;  
 95 authorized uses; referendum; enforcement.—

96 (5) AUTHORIZED USES OF REVENUE.—

97 (c) A county located adjacent to the Gulf of Mexico or the  
 98 Atlantic Ocean, except a county that receives revenue from taxes  
 99 levied pursuant to s. 125.0108, which meets the following  
 100 criteria may use up to 10 percent of the tax revenue received  
 101 pursuant to this section to reimburse expenses incurred in  
 102 providing public safety services, including emergency medical  
 103 services as defined in s. 401.107(3), and law enforcement  
 104 services, which are needed to address impacts related to



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105 increased tourism and visitors to an area. However, if taxes  
106 collected pursuant to this section are used to reimburse  
107 emergency medical services or public safety services for tourism  
108 or special events, the governing board of a county or  
109 municipality may not use such taxes to supplant the normal  
110 operating expenses of an emergency medical services department,  
111 a fire department, a sheriff's office, or a police department.  
112 To receive reimbursement, the county must:

- 113 1. Generate a minimum of \$10 million in annual proceeds  
114 from any tax, or any combination of taxes, authorized to be  
115 levied pursuant to this section;  
116 2. Have at least three municipalities; and  
117 3. Have an estimated population of less than 225,000,  
118 according to the most recent population estimate prepared  
119 pursuant to s. 186.901, excluding the inmate population.

120  
121 The board of county commissioners must by majority vote approve  
122 reimbursement made pursuant to this paragraph upon receipt of a  
123 recommendation from the tourist development council.

124 (e)-(d) Any use of the local option tourist development tax  
125 revenues collected pursuant to this section for a purpose not  
126 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or  
127 paragraphs (a)-(d) paragraph (a), paragraph (b), or paragraph  
128 (e) of this subsection is expressly prohibited.

129 Section 2. Effective upon this act becoming a law,  
130 paragraph (b) of subsection (14) and paragraph (b) of subsection



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131 (15) of section 196.012, Florida Statutes, are amended to read:  
132 196.012 Definitions.—For the purpose of this chapter, the  
133 following terms are defined as follows, except where the context  
134 clearly indicates otherwise:

135 (14) "New business" means:

136 (b) Any business or organization located in an area that  
137 was designated as an enterprise zone pursuant to chapter 290 as  
138 of December 30, 2015, or brownfield area that first begins  
139 operation on a site clearly separate from any other commercial  
140 or industrial operation owned by the same business or  
141 organization.

142 (15) "Expansion of an existing business" means:

143 (b) Any business or organization located in an area that  
144 was designated as an enterprise zone pursuant to chapter 290 as  
145 of December 30, 2015, or brownfield area that increases  
146 operations on a site located within the same zone or area  
147 colocated with a commercial or industrial operation owned by the  
148 same business or organization under common control with the same  
149 business or organization.

150 Section 3. Effective upon this act becoming a law,  
151 subsections (5) and (11) of section 196.1995, Florida Statutes,  
152 are amended to read:

153 196.1995 Economic development ad valorem tax exemption.—

154 (5) Upon a majority vote in favor of such authority, the  
155 board of county commissioners or the governing authority of the  
156 municipality, at its discretion, by ordinance may exempt from ad



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157 | valorem taxation up to 100 percent of the assessed value of all  
158 | improvements to real property made by or for the use of a new  
159 | business and of all tangible personal property of such new  
160 | business, or up to 100 percent of the assessed value of all  
161 | added improvements to real property made to facilitate the  
162 | expansion of an existing business and of the net increase in all  
163 | tangible personal property acquired to facilitate such expansion  
164 | of an existing business. To qualify for this exemption, the  
165 | improvements to real property must be made or the tangible  
166 | personal property must be added or increased after approval by  
167 | motion or resolution of the local governing body, subject to  
168 | ordinance adoption or on or after the day the ordinance is  
169 | adopted. However, if the authority to grant exemptions is  
170 | approved in a referendum in which the ballot question contained  
171 | in subsection (3) appears on the ballot, the authority of the  
172 | board of county commissioners or the governing authority of the  
173 | municipality to grant exemptions is limited solely to new  
174 | businesses and expansions of existing businesses that are  
175 | located in an area which was designated as an enterprise zone  
176 | pursuant to chapter 290 as of December 30, 2015, or in a  
177 | brownfield area. New businesses and expansions of existing  
178 | businesses located in an area that was designated as an  
179 | enterprise zone pursuant to chapter 290 as of December 30, 2015,  
180 | but is not in a brownfield area, may qualify for the ad valorem  
181 | tax exemption only if approved by motion or resolution of the  
182 | local governing body, subject to ordinance adoption, or by



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183 ordinance, enacted before December 31, 2015. Property acquired  
184 to replace existing property shall not be considered to  
185 facilitate a business expansion. All data center equipment for a  
186 data center shall be exempt from ad valorem taxation for the  
187 term of the approved exemption. The exemption applies only to  
188 taxes levied by the respective unit of government granting the  
189 exemption. The exemption does not apply, however, to taxes  
190 levied for the payment of bonds or to taxes authorized by a vote  
191 of the electors pursuant to s. 9(b) or s. 12, Art. VII of the  
192 State Constitution. Any such exemption shall remain in effect  
193 for up to 10 years with respect to any particular facility, or  
194 up to 20 years for a data center, regardless of any change in  
195 the authority of the county or municipality to grant such  
196 exemptions or the expiration of the Enterprise Zone Act pursuant  
197 to chapter 290. The exemption shall not be prolonged or extended  
198 by granting exemptions from additional taxes or by virtue of any  
199 reorganization or sale of the business receiving the exemption.

200 (11) An ordinance granting an exemption under this section  
201 shall be adopted in the same manner as any other ordinance of  
202 the county or municipality and shall include the following:

203 (a) The name and address of the new business or expansion  
204 of an existing business to which the exemption is granted;

205 (b) The total amount of revenue available to the county or  
206 municipality from ad valorem tax sources for the current fiscal  
207 year, the total amount of revenue lost to the county or  
208 municipality for the current fiscal year by virtue of economic





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209 development ad valorem tax exemptions currently in effect, and  
210 the estimated revenue loss to the county or municipality for the  
211 current fiscal year attributable to the exemption of the  
212 business named in the ordinance;

213 (c) The period of time for which the exemption will remain  
214 in effect and the expiration date of the exemption, which may be  
215 any period of time up to 10 years, or up to 20 years for a data  
216 center; and

217 (d) A finding that the business named in the ordinance  
218 meets the requirements of s. 196.012(14) or (15).

219 Section 4. The amendments made by this act to ss. 196.012  
220 and 196.1995, Florida Statutes, which relate to the ad valorem  
221 tax exemption for certain enterprise zone businesses are  
222 remedial in nature and apply retroactively to December 31, 2015,  
223 and the amendments to s. 196.1995, Florida Statutes, made by  
224 this act which relate to the ad valorem tax exemption for data  
225 center equipment apply upon this act becoming a law.

226 Section 5. Section 201.15, Florida Statutes, is amended to  
227 read:

228 201.15 Distribution of taxes collected.—All taxes  
229 collected under this chapter are hereby pledged and shall be  
230 first made available to make payments when due on bonds issued  
231 pursuant to s. 215.618 or s. 215.619, or any other bonds  
232 authorized to be issued on a parity basis with such bonds. Such  
233 pledge and availability for the payment of these bonds shall  
234 have priority over any requirement for the payment of service



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235 charges or costs of collection and enforcement under this  
236 section. All taxes collected under this chapter, except taxes  
237 distributed to the Land Acquisition Trust Fund pursuant to  
238 subsections (1) and (2), are subject to the service charge  
239 imposed in s. 215.20(1). Before distribution pursuant to this  
240 section, the Department of Revenue shall deduct amounts  
241 necessary to pay the costs of the collection and enforcement of  
242 the tax levied by this chapter. The costs and service charge may  
243 not be levied against any portion of taxes pledged to debt  
244 service on bonds to the extent that the costs and service charge  
245 are required to pay any amounts relating to the bonds. All of  
246 the costs of the collection and enforcement of the tax levied by  
247 this chapter and the service charge shall be available and  
248 transferred to the extent necessary to pay debt service and any  
249 other amounts payable with respect to bonds authorized before  
250 January 1, 2017 ~~2015~~, secured by revenues distributed pursuant  
251 to this section. All taxes remaining after deduction of costs  
252 shall be distributed as follows:

253 (1) Amounts necessary to make payments on bonds issued  
254 pursuant to s. 215.618 or s. 215.619, as provided under  
255 paragraphs (3)(a) and (b), or on any other bonds authorized to  
256 be issued on a parity basis with such bonds shall be deposited  
257 into the Land Acquisition Trust Fund.

258 (2) If the amounts deposited pursuant to subsection (1)  
259 are less than 33 percent of all taxes collected after first  
260 deducting the costs of collection, an amount equal to 33 percent



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261 of all taxes collected after first deducting the costs of  
262 collection, minus the amounts deposited pursuant to subsection  
263 (1), shall be deposited into the Land Acquisition Trust Fund.

264 (3) Amounts on deposit in the Land Acquisition Trust Fund  
265 shall be used in the following order:

266 (a) Payment of debt service or funding of debt service  
267 reserve funds, rebate obligations, or other amounts payable with  
268 respect to Florida Forever bonds issued pursuant to s. 215.618.  
269 The amount used for such purposes may not exceed \$300 million in  
270 each fiscal year. It is the intent of the Legislature that all  
271 bonds issued to fund the Florida Forever Act be retired by  
272 December 31, 2040. Except for bonds issued to refund previously  
273 issued bonds, no series of bonds may be issued pursuant to this  
274 paragraph unless such bonds are approved and the debt service  
275 for the remainder of the fiscal year in which the bonds are  
276 issued is specifically appropriated in the General  
277 Appropriations Act.

278 (b) Payment of debt service or funding of debt service  
279 reserve funds, rebate obligations, or other amounts due with  
280 respect to Everglades restoration bonds issued pursuant to s.  
281 215.619. Taxes distributed under paragraph (a) and this  
282 paragraph must be collectively distributed on a pro rata basis  
283 when the available moneys under this subsection are not  
284 sufficient to cover the amounts required under paragraph (a) and  
285 this paragraph.

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287 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally  
 288 and ratably secured by moneys distributable to the Land  
 289 Acquisition Trust Fund.

290 (4) After the required distributions to the Land  
 291 Acquisition Trust Fund pursuant to subsections (1) and (2) and  
 292 deduction of the service charge imposed pursuant to s.  
 293 215.20(1), the remainder shall be distributed as follows:

294 (a) The lesser of 24.18442 percent of the remainder or  
 295 \$541.75 million in each fiscal year shall be paid into the State  
 296 Treasury to the credit of the State Transportation Trust Fund.  
 297 Of such funds, \$75 million for each fiscal year shall be  
 298 transferred to the State Economic Enhancement and Development  
 299 Trust Fund within the Department of Economic Opportunity.  
 300 Notwithstanding any other law, the remaining amount credited to  
 301 the State Transportation Trust Fund shall be used for:

302 1. Capital funding for the New Starts Transit Program,  
 303 authorized by Title 49, U.S.C. s. 5309 and specified in s.  
 304 341.051, in the amount of 10 percent of the funds;

305 2. The Small County Outreach Program specified in s.  
 306 339.2818, in the amount of 10 percent of the funds;

307 3. The Strategic Intermodal System specified in ss.  
 308 339.61, 339.62, 339.63, and 339.64, in the amount of 75 percent  
 309 of the funds after deduction of the payments required pursuant  
 310 to subparagraphs 1. and 2.; and

311 4. The Transportation Regional Incentive Program specified  
 312 in s. 339.2819, in the amount of 25 percent of the funds after



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313 deduction of the payments required pursuant to subparagraphs 1.  
314 and 2. The first \$60 million of the funds allocated pursuant to  
315 this subparagraph shall be allocated annually to the Florida  
316 Rail Enterprise for the purposes established in s. 341.303(5).

317 (b) The lesser of 0.1456 percent of the remainder or \$3.25  
318 million in each fiscal year shall be paid into the State  
319 Treasury to the credit of the Grants and Donations Trust Fund in  
320 the Department of Economic Opportunity to fund technical  
321 assistance to local governments.

322 Moneys distributed pursuant to paragraphs (a) and (b) may not be  
323 pledged for debt service unless such pledge is approved by  
324 referendum of the voters.

325 (c) Eleven and twenty-four hundredths percent of the  
326 remainder in each fiscal year shall be paid into the State  
327 Treasury to the credit of the State Housing Trust Fund. Of such  
328 funds, the first \$35 million shall be transferred annually,  
329 subject to any distribution required under subsection (5), to  
330 the State Economic Enhancement and Development Trust Fund within  
331 the Department of Economic Opportunity. The remainder shall be  
332 used as follows:

333 1. Half of that amount shall be used for the purposes for  
334 which the State Housing Trust Fund was created and exists by  
335 law.

336 2. Half of that amount shall be paid into the State  
337 Treasury to the credit of the Local Government Housing Trust  
338 Fund and used for the purposes for which the Local Government



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339 Housing Trust Fund was created and exists by law.

340 (d) Twelve and ninety-three hundredths percent of the  
341 remainder in each fiscal year shall be paid into the State  
342 Treasury to the credit of the State Housing Trust Fund. Of such  
343 funds, the first \$40 million shall be transferred annually,  
344 subject to any distribution required under subsection (5), to  
345 the State Economic Enhancement and Development Trust Fund within  
346 the Department of Economic Opportunity. The remainder shall be  
347 used as follows:

348 1. Twelve and one-half percent of that amount shall be  
349 deposited into the State Housing Trust Fund and expended by the  
350 Department of Economic Opportunity and the Florida Housing  
351 Finance Corporation for the purposes for which the State Housing  
352 Trust Fund was created and exists by law.

353 2. Eighty-seven and one-half percent of that amount shall  
354 be distributed to the Local Government Housing Trust Fund and  
355 used for the purposes for which the Local Government Housing  
356 Trust Fund was created and exists by law. Funds from this  
357 category may also be used to provide for state and local  
358 services to assist the homeless.

359 (e) The lesser of 0.017 percent of the remainder or  
360 \$300,000 in each fiscal year shall be paid into the State  
361 Treasury to the credit of the General Inspection Trust Fund to  
362 be used to fund oyster management and restoration programs as  
363 provided in s. 379.362(3).

364 (5) Distributions to the State Housing Trust Fund pursuant



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365 to paragraphs (4)(c) and (d) must be sufficient to cover amounts  
366 required to be transferred to the Florida Affordable Housing  
367 Guarantee Program's annual debt service reserve and guarantee  
368 fund pursuant to s. 420.5092(6)(a) and (b) up to the amount  
369 required to be transferred to such reserve and fund based on the  
370 percentage distribution of documentary stamp tax revenues to the  
371 State Housing Trust Fund which is in effect in the 2004-2005  
372 fiscal year.

373 (6) After the distributions provided in the preceding  
374 subsections, any remaining taxes shall be paid into the State  
375 Treasury to the credit of the General Revenue Fund.

376 Section 6. Paragraph (b) of subsection (1) of section  
377 206.9825, Florida Statutes, is amended to read:

378 206.9825 Aviation fuel tax.—

379 (1)

380 (b) Any licensed wholesaler or terminal supplier that  
381 delivers aviation fuel to an air carrier offering  
382 transcontinental jet service and that, after January 1, 1996,  
383 but before July 1, 2016, increases the air carrier's Florida  
384 workforce by more than 1,000 ~~1000~~ percent and by 250 or more  
385 full-time equivalent employee positions, may receive a credit or  
386 refund as the ultimate vendor of the aviation fuel for the 6.9  
387 cents excise tax previously paid, provided that the air carrier  
388 has no facility for fueling highway vehicles from the tank in  
389 which the aviation fuel is stored. In calculating the new or  
390 additional Florida full-time equivalent employee positions, any



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391 full-time equivalent employee positions of parent or subsidiary  
392 corporations which existed before January 1, 1996, shall not be  
393 counted toward reaching the Florida employment increase  
394 thresholds. The refund allowed under this paragraph is in  
395 furtherance of the goals and policies of the State Comprehensive  
396 Plan set forth in s. 187.201(16)(a), (b)1., 2., (17)(a), (b)1.,  
397 4., (19)(a), (b)5., (21)(a), (b)1., 2., 4., 7., 9., and 12.

398 Section 7. Effective July 1, 2019, section 206.9825,  
399 Florida Statutes, as amended by this act, is amended to read:

400 206.9825 Aviation fuel tax.—

401 (1)(a) Except as otherwise provided in this part, an  
402 excise tax of 4.27 ~~6.9~~ cents per gallon of aviation fuel is  
403 imposed upon every gallon of aviation fuel sold in this state,  
404 or brought into this state for use, upon which such tax has not  
405 been paid or the payment thereof has not been lawfully assumed  
406 by some person handling the same in this state. Fuel taxed  
407 pursuant to this part is ~~shall not be~~ subject to the taxes  
408 imposed by ss. 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c),  
409 and (d).

410 ~~(b) Any licensed wholesaler or terminal supplier that~~  
411 ~~delivers aviation fuel to an air carrier offering~~  
412 ~~transcontinental jet service and that, after January 1, 1996,~~  
413 ~~but before July 1, 2016, increases the air carrier's Florida~~  
414 ~~workforce by more than 1,000 percent and by 250 or more full-~~  
415 ~~time equivalent employee positions, may receive a credit or~~  
416 ~~refund as the ultimate vendor of the aviation fuel for the 6.9~~





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417 ~~cents excise tax previously paid, provided that the air carrier~~  
 418 ~~has no facility for fueling highway vehicles from the tank in~~  
 419 ~~which the aviation fuel is stored. In calculating the new or~~  
 420 ~~additional Florida full-time equivalent employee positions, any~~  
 421 ~~full-time equivalent employee positions of parent or subsidiary~~  
 422 ~~corporations which existed before January 1, 1996, shall not be~~  
 423 ~~counted toward reaching the Florida employment increase~~  
 424 ~~thresholds. The refund allowed under this paragraph is in~~  
 425 ~~furtherance of the goals and policies of the State Comprehensive~~  
 426 ~~Plan set forth in s. 187.201(16) (a), (b)1., 2., (17) (a), (b)1.,~~  
 427 ~~4., (19) (a), (b)5., (21) (a), (b)1., 2., 4., 7., 9., and 12.~~

428 ~~(c) If, before July 1, 2001, the number of full-time~~  
 429 ~~equivalent employee positions created or added to the air~~  
 430 ~~carrier's Florida workforce falls below 250, the exemption~~  
 431 ~~granted pursuant to this section shall not apply during the~~  
 432 ~~period in which the air carrier has fewer than the 250~~  
 433 ~~additional employees.~~

434 ~~(d) The exemption taken by credit or refund pursuant to~~  
 435 ~~paragraph (b) shall apply only under the terms and conditions~~  
 436 ~~set forth therein. If any part of that paragraph is judicially~~  
 437 ~~declared to be unconstitutional or invalid, the validity of any~~  
 438 ~~provisions taxing aviation fuel shall not be affected and all~~  
 439 ~~fuel exempted pursuant to paragraph (b) shall be subject to tax~~  
 440 ~~as if the exemption was never enacted. Every person benefiting~~  
 441 ~~from such exemption shall be liable for and make payment of all~~  
 442 ~~taxes for which a credit or refund was granted.~~



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443            ~~(b)(e)~~1. Sales of aviation fuel to, and exclusively used  
 444 for flight training through a school of aeronautics or college  
 445 of aviation by, a college based in this state which is a tax-  
 446 exempt organization under s. 501(c)(3) of the Internal Revenue  
 447 Code or a university based in this state are exempt from the tax  
 448 imposed by this part if the college or university:

449            a. Is accredited by or has applied for accreditation by  
 450 the Aviation Accreditation Board International; and

451            b. Offers a graduate program in aeronautical or aerospace  
 452 engineering or offers flight training through a school of  
 453 aeronautics or college of aviation.

454            2. A licensed wholesaler or terminal supplier that sells  
 455 aviation fuel to a college or university qualified under this  
 456 paragraph and that does not collect the aviation fuel tax from  
 457 the college or university on such sale may receive an ultimate  
 458 vendor credit for the 4.27-cent ~~6.9-cent~~ excise tax previously  
 459 paid on the aviation fuel delivered to such college or  
 460 university.

461            3. A college or university qualified under this paragraph  
 462 which purchases aviation fuel from a retail supplier, including  
 463 a fixed-base operator, and pays the 4.27-cent ~~6.9-cent~~ excise  
 464 tax on the purchase may apply for and receive a refund of the  
 465 aviation fuel tax paid.

466            (2) (a) An excise tax of 4.27 ~~6.9~~ cents per gallon is  
 467 imposed on each gallon of kerosene in the same manner as  
 468 prescribed for diesel fuel under ss. 206.87(2) and 206.872.



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469 (b) The exemptions provided by s. 206.874 shall apply to  
 470 kerosene if the dyeing and marking requirements of s. 206.8741  
 471 are met.

472 (c) Kerosene prepackaged in containers of 5 gallons or  
 473 less and labeled "Not for Use in a Motor Vehicle" is exempt from  
 474 the taxes imposed by this part when sold for home heating and  
 475 cooking. Packagers may qualify for a refund of taxes previously  
 476 paid, as prescribed by the department.

477 (d) Sales of kerosene in quantities of 5 gallons or less  
 478 by a person not licensed under this chapter who has no  
 479 facilities for placing kerosene in the fuel supply system of a  
 480 motor vehicle may qualify for a refund of taxes paid. Refunds of  
 481 taxes paid shall be limited to sales for use in home heating or  
 482 cooking and shall be documented as prescribed by the department.

483 (3) An excise tax of 4.27 ~~6.9~~ cents per gallon is imposed  
 484 on each gallon of aviation gasoline in the manner prescribed by  
 485 paragraph (2)(a). However, the exemptions allowed by paragraph  
 486 (2)(b) do not apply to aviation gasoline.

487 (4) Any licensed wholesaler or terminal supplier that  
 488 delivers undyed kerosene to a residence for home heating or  
 489 cooking may receive a credit or refund as the ultimate vendor of  
 490 the kerosene for the 4.27-cent ~~6.9-cents~~ excise tax previously  
 491 paid.

492 (5) Any licensed wholesaler or terminal supplier that  
 493 delivers undyed kerosene to a retail dealer not licensed as a  
 494 wholesaler or terminal supplier for sale as a home heating or



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495 cooking fuel may receive a credit or refund as the ultimate  
496 vendor of the kerosene for the 4.27-cent ~~6.9-cents~~ excise tax  
497 previously paid, provided the retail dealer has no facility for  
498 fueling highway vehicles from the tank in which the kerosene is  
499 stored.

500 (6) Any person who fails to meet the requirements of this  
501 section is subject to a backup tax as provided by s. 206.873.

502 Section 8. Section 210.13, Florida Statutes, is amended to  
503 read:

504 210.13 Determination of tax on failure to file a return.—  
505 If a dealer or other person required to remit the tax under this  
506 part fails to file any return required under this part, or,  
507 having filed an incorrect or insufficient return, fails to file  
508 a correct or sufficient return, as the case may require, within  
509 10 days after the giving of notice to the dealer or other person  
510 by the Division of Alcoholic Beverages and Tobacco that such  
511 return or corrected or sufficient return is required, the  
512 division shall determine the amount of tax due by such dealer or  
513 other person any time within 3 years after the making of the  
514 earliest sale included in such determination and give written  
515 notice of such determination to such dealer or other person.  
516 Such a determination shall finally and irrevocably fix the tax  
517 unless the dealer or other person against whom it is assessed  
518 ~~shall~~, within 30 days after the giving of notice of such  
519 determination, applies ~~apply~~ to the division for a hearing.  
520 Judicial review shall not be granted unless the amount of tax



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521 | stated in the decision, with penalties thereon, if any, is ~~shall~~  
522 | ~~have been~~ first deposited with the division, and an undertaking  
523 | or bond filed in the court in which such cause may be pending in  
524 | such amount and with such sureties as the court shall approve,  
525 | conditioned that if such proceeding be dismissed or the decision  
526 | of the division confirmed, the applicant for review will pay all  
527 | costs and charges which may accrue against the applicant in the  
528 | prosecution of the proceeding. At the option of the applicant,  
529 | such undertaking or bond may be in an additional sum sufficient  
530 | to cover the tax, penalties, costs, and charges aforesaid, in  
531 | which event the applicant shall not be required to pay such tax  
532 | and penalties precedent to the granting of such review by such  
533 | court.

534 | Section 9. Subsections (1) through (13) of section 210.25,  
535 | Florida Statutes, are renumbered as subsections (2) through  
536 | (14), respectively, a new subsection (1) is added to that  
537 | section, and present subsection (13) of that section is amended,  
538 | to read:

539 | 210.25 Definitions.—As used in this part:

540 | (1) "Affiliate" means a manufacturer or other person that  
541 | directly or indirectly, through one or more intermediaries,  
542 | controls or is controlled by a distributor or that is under  
543 | common control with a distributor.

544 | (14)-(13) "Wholesale sales price" means the sum of:

545 | (a) The full price paid by the distributor to acquire the  
546 | tobacco products, including charges by the seller for the cost



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547 of materials, the cost of labor and service, charges for  
548 transportation and delivery, the federal excise tax, and any  
549 other charge, even if the charge is listed as a separate item on  
550 the invoice paid by the ~~established price for which a~~  
551 ~~manufacturer sells a tobacco product to a~~ distributor, exclusive  
552 of any diminution by volume or other discounts, including a  
553 discount provided to a distributor by an affiliate; and

554 (b) The federal excise tax paid by the distributor on the  
555 tobacco products if the tax is not included in the full price  
556 under paragraph (a).

557 Section 10. Paragraph (a) of subsection (1) of section  
558 212.05, Florida Statutes, is amended to read:

559 212.05 Sales, storage, use tax.—It is hereby declared to  
560 be the legislative intent that every person is exercising a  
561 taxable privilege who engages in the business of selling  
562 tangible personal property at retail in this state, including  
563 the business of making mail order sales, or who rents or  
564 furnishes any of the things or services taxable under this  
565 chapter, or who stores for use or consumption in this state any  
566 item or article of tangible personal property as defined herein  
567 and who leases or rents such property within the state.

568 (1) For the exercise of such privilege, a tax is levied on  
569 each taxable transaction or incident, which tax is due and  
570 payable as follows:

571 (a)1.a. At the rate of 6 percent of the sales price of  
572 each item or article of tangible personal property when sold at



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573 retail in this state, computed on each taxable sale for the  
574 purpose of remitting the amount of tax due the state, and  
575 including each and every retail sale.

576 b. Each occasional or isolated sale of an aircraft, boat,  
577 mobile home, or motor vehicle of a class or type which is  
578 required to be registered, licensed, titled, or documented in  
579 this state or by the United States Government shall be subject  
580 to tax at the rate provided in this paragraph. The department  
581 shall by rule adopt any nationally recognized publication for  
582 valuation of used motor vehicles as the reference price list for  
583 any used motor vehicle which is required to be licensed pursuant  
584 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
585 party to an occasional or isolated sale of such a vehicle  
586 reports to the tax collector a sales price which is less than 80  
587 percent of the average loan price for the specified model and  
588 year of such vehicle as listed in the most recent reference  
589 price list, the tax levied under this paragraph shall be  
590 computed by the department on such average loan price unless the  
591 parties to the sale have provided to the tax collector an  
592 affidavit signed by each party, or other substantial proof,  
593 stating the actual sales price. Any party to such sale who  
594 reports a sales price less than the actual sales price is guilty  
595 of a misdemeanor of the first degree, punishable as provided in  
596 s. 775.082 or s. 775.083. The department shall collect or  
597 attempt to collect from such party any delinquent sales taxes.  
598 In addition, such party shall pay any tax due and any penalty



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599 and interest assessed plus a penalty equal to twice the amount  
600 of the additional tax owed. Notwithstanding any other provision  
601 of law, the Department of Revenue may waive or compromise any  
602 penalty imposed pursuant to this subparagraph.

603         2. This paragraph does not apply to the sale of a boat or  
604 aircraft by or through a registered dealer under this chapter to  
605 a purchaser who, at the time of taking delivery, is a  
606 nonresident of this state, does not make his or her permanent  
607 place of abode in this state, and is not engaged in carrying on  
608 in this state any employment, trade, business, or profession in  
609 which the boat or aircraft will be used in this state, or is a  
610 corporation none of the officers or directors of which is a  
611 resident of, or makes his or her permanent place of abode in,  
612 this state, or is a noncorporate entity that has no individual  
613 vested with authority to participate in the management,  
614 direction, or control of the entity's affairs who is a resident  
615 of, or makes his or her permanent abode in, this state. For  
616 purposes of this exemption, either a registered dealer acting on  
617 his or her own behalf as seller, a registered dealer acting as  
618 broker on behalf of a seller, or a registered dealer acting as  
619 broker on behalf of the purchaser may be deemed to be the  
620 selling dealer. This exemption shall not be allowed unless:

621         a. The purchaser removes a qualifying boat, as described  
622 in sub-subparagraph f., from the state within 90 days after the  
623 date of purchase or extension, or the purchaser removes a  
624 nonqualifying boat or an aircraft from this state within 10 days





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625 after the date of purchase or, when the boat or aircraft is  
626 repaired or altered, within 20 days after completion of the  
627 repairs or alterations; or if the aircraft will be registered in  
628 a foreign jurisdiction and:

629 (I) Application for the aircraft's registration is  
630 properly filed with a civil airworthiness authority of a foreign  
631 jurisdiction within 10 days after the date of purchase;

632 (II) The purchaser removes the aircraft from the state to  
633 a foreign jurisdiction within 10 days after the date the  
634 aircraft is registered by the applicable foreign airworthiness  
635 authority; and

636 (III) The aircraft is operated in the state solely to  
637 remove it from the state to a foreign jurisdiction.

638  
639 For purposes of this sub-subparagraph, the term "foreign  
640 jurisdiction" means any jurisdiction outside of the United  
641 States or any of its territories;

642 b. The purchaser, within 30 days from the date of  
643 departure, provides ~~shall provide~~ the department with written  
644 proof that the purchaser licensed, registered, titled, or  
645 documented the boat or aircraft outside the state. If such  
646 written proof is unavailable, within 30 days the purchaser shall  
647 provide proof that the purchaser applied for such license,  
648 title, registration, or documentation. The purchaser shall  
649 forward to the department proof of title, license, registration,  
650 or documentation upon receipt;



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651 c. The purchaser, within 10 days of removing the boat or  
 652 aircraft from Florida, furnishes ~~shall furnish~~ the department  
 653 with proof of removal in the form of receipts for fuel, dockage,  
 654 slippage, tie-down, or hangaring from outside of Florida. The  
 655 information so provided must clearly and specifically identify  
 656 the boat or aircraft;

657 d. The selling dealer, within 5 days of the date of sale,  
 658 provides ~~shall provide~~ to the department a copy of the sales  
 659 invoice, closing statement, bills of sale, and the original  
 660 affidavit signed by the purchaser attesting that he or she has  
 661 read the provisions of this section;

662 e. The seller makes a copy of the affidavit a part of his  
 663 or her record for as long as required by s. 213.35; and

664 f. Unless the nonresident purchaser of a boat of 5 net  
 665 tons of admeasurement or larger intends to remove the boat from  
 666 this state within 10 days after the date of purchase or when the  
 667 boat is repaired or altered, within 20 days after completion of  
 668 the repairs or alterations, the nonresident purchaser applies  
 669 ~~shall apply~~ to the selling dealer for a decal which authorizes  
 670 90 days after the date of purchase for removal of the boat. The  
 671 nonresident purchaser of a qualifying boat may apply to the  
 672 selling dealer within 60 days after the date of purchase for an  
 673 extension decal that authorizes the boat to remain in this state  
 674 for an additional 90 days, but not more than a total of 180  
 675 days, before the nonresident purchaser is required to pay the  
 676 tax imposed by this chapter. The department is authorized to



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677 issue decals in advance to dealers. The number of decals issued  
678 in advance to a dealer shall be consistent with the volume of  
679 the dealer's past sales of boats which qualify under this sub-  
680 subparagraph. The selling dealer or his or her agent shall mark  
681 and affix the decals to qualifying boats in the manner  
682 prescribed by the department, before ~~prior to~~ delivery of the  
683 boat.

684 (I) The department is hereby authorized to charge dealers  
685 a fee sufficient to recover the costs of decals issued, except  
686 the extension decal shall cost \$425.

687 (II) The proceeds from the sale of decals will be  
688 deposited into the administrative trust fund.

689 (III) Decals shall display information to identify the  
690 boat as a qualifying boat under this sub-subparagraph,  
691 including, but not limited to, the decal's date of expiration.

692 (IV) The department is authorized to require dealers who  
693 purchase decals to file reports with the department and may  
694 prescribe all necessary records by rule. All such records are  
695 subject to inspection by the department.

696 (V) Any dealer or his or her agent who issues a decal  
697 falsely, fails to affix a decal, mismarks the expiration date of  
698 a decal, or fails to properly account for decals will be  
699 considered prima facie to have committed a fraudulent act to  
700 evade the tax and will be liable for payment of the tax plus a  
701 mandatory penalty of 200 percent of the tax, and shall be liable  
702 for fine and punishment as provided by law for a conviction of a



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703 | misdemeanor of the first degree, as provided in s. 775.082 or s.  
704 | 775.083.

705 |         (VI) Any nonresident purchaser of a boat who removes a  
706 | decal before ~~prior to~~ permanently removing the boat from the  
707 | state, or defaces, changes, modifies, or alters a decal in a  
708 | manner affecting its expiration date before ~~prior to~~ its  
709 | expiration, or who causes or allows the same to be done by  
710 | another, will be considered prima facie to have committed a  
711 | fraudulent act to evade the tax and will be liable for payment  
712 | of the tax plus a mandatory penalty of 200 percent of the tax,  
713 | and shall be liable for fine and punishment as provided by law  
714 | for a conviction of a misdemeanor of the first degree, as  
715 | provided in s. 775.082 or s. 775.083.

716 |         (VII) The department is authorized to adopt rules  
717 | necessary to administer and enforce this subparagraph and to  
718 | publish the necessary forms and instructions.

719 |         (VIII) The department is hereby authorized to adopt  
720 | emergency rules pursuant to s. 120.54(4) to administer and  
721 | enforce the provisions of this subparagraph.

722 |  
723 | If the purchaser fails to remove the qualifying boat from this  
724 | state within the maximum 180 days after purchase or a  
725 | nonqualifying boat or an aircraft from this state within 10 days  
726 | after purchase or, when the boat or aircraft is repaired or  
727 | altered, within 20 days after completion of such repairs or  
728 | alterations, or permits the boat or aircraft to return to this



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729 state within 6 months from the date of departure, except as  
 730 provided in s. 212.08(7)(fff), or if the purchaser fails to  
 731 furnish the department with any of the documentation required by  
 732 this subparagraph within the prescribed time period, the  
 733 purchaser shall be liable for use tax on the cost price of the  
 734 boat or aircraft and, in addition thereto, payment of a penalty  
 735 to the Department of Revenue equal to the tax payable. This  
 736 penalty shall be in lieu of the penalty imposed by s. 212.12(2).  
 737 The maximum 180-day period following the sale of a qualifying  
 738 boat tax-exempt to a nonresident may not be tolled for any  
 739 reason.

740 Section 11. Paragraph (c) of subsection (1) of section  
 741 212.06, Florida Statutes, is amended to read:

742 212.06 Sales, storage, use tax; collectible from dealers;  
 743 "dealer" defined; dealers to collect from purchasers;  
 744 legislative intent as to scope of tax.—

745 (1)

746 (c)1. Notwithstanding the provisions of paragraph (b), the  
 747 use tax on asphalt manufactured for one's own use shall be  
 748 calculated with respect to paragraph (b) only upon the cost of  
 749 materials which become a component part or which are an  
 750 ingredient of the finished asphalt and upon the cost of the  
 751 transportation of such components and ingredients. In addition,  
 752 an indexed tax of 38 cents per ton of such manufactured asphalt  
 753 shall be due at the same time and in the same manner as taxes  
 754 due pursuant to paragraph (b). Beginning July 1, 1989, the



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755 indexed tax shall be adjusted each July 1 to an amount, rounded  
756 to the nearest cent, equal to the product of 38 cents multiplied  
757 by a fraction, the numerator of which is the annual average of  
758 the "materials and components for construction" series of the  
759 producer price index, as calculated and published by the United  
760 States Department of Labor, Bureau of Statistics, for the  
761 previous calendar year, and the denominator of which is the  
762 annual average of said series for calendar year 1988.

763 2.a. Beginning July 1, 1999, the indexed tax imposed by  
764 this paragraph on manufactured asphalt which is used for any  
765 federal, state, or local government public works project shall  
766 be reduced by 20 percent.

767 b. Beginning July 1, 2000, the indexed tax imposed by this  
768 paragraph on manufactured asphalt which is used for any federal,  
769 state, or local government public works project shall be reduced  
770 by 40 percent.

771 c. Beginning July 1, 2016, the indexed tax imposed by this  
772 paragraph on manufactured asphalt which is used for any federal,  
773 state, or local government public works project shall be reduced  
774 by 60 percent.

775 d. Beginning July 1, 2017, the indexed tax imposed by this  
776 paragraph on manufactured asphalt which is used for any federal,  
777 state, or local government public works project shall be reduced  
778 by 80 percent.

779 e. Beginning July 1, 2018, manufactured asphalt used for  
780 any federal, state, or local government public works project



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781 shall be exempt from the indexed tax imposed by this paragraph.

782 Section 12. Paragraphs (n) and (kkk) of subsection (7) of  
783 section 212.08, Florida Statutes, are amended to read:

784 212.08 Sales, rental, use, consumption, distribution, and  
785 storage tax; specified exemptions.—The sale at retail, the  
786 rental, the use, the consumption, the distribution, and the  
787 storage to be used or consumed in this state of the following  
788 are hereby specifically exempt from the tax imposed by this  
789 chapter.

790 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
791 entity by this chapter do not inure to any transaction that is  
792 otherwise taxable under this chapter when payment is made by a  
793 representative or employee of the entity by any means,  
794 including, but not limited to, cash, check, or credit card, even  
795 when that representative or employee is subsequently reimbursed  
796 by the entity. In addition, exemptions provided to any entity by  
797 this subsection do not inure to any transaction that is  
798 otherwise taxable under this chapter unless the entity has  
799 obtained a sales tax exemption certificate from the department  
800 or the entity obtains or provides other documentation as  
801 required by the department. Eligible purchases or leases made  
802 with such a certificate must be in strict compliance with this  
803 subsection and departmental rules, and any person who makes an  
804 exempt purchase with a certificate that is not in strict  
805 compliance with this subsection and the rules is liable for and  
806 shall pay the tax. The department may adopt rules to administer



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807 | this subsection.

808 |       (n) *Veterans' organizations.*—

809 |       1. There are exempt from the tax imposed by this chapter  
 810 | transactions involving sales or leases to qualified veterans'  
 811 | organizations and their auxiliaries when used in carrying on  
 812 | their customary veterans' organization activities or sales of  
 813 | food or drink by qualified veterans' organizations in connection  
 814 | with customary veterans' organization activities to members of  
 815 | qualified veterans' organizations.

816 |       2. As used in this paragraph, the term "veterans'  
 817 | organizations" means nationally chartered or recognized  
 818 | veterans' organizations, including, but not limited to, the  
 819 | American Legion, Veterans of Foreign Wars of the United States,  
 820 | Florida chapters of the Paralyzed Veterans of America, Catholic  
 821 | War Veterans of the U.S.A., Jewish War Veterans of the U.S.A.,  
 822 | and the Disabled American Veterans, Department of Florida, Inc.,  
 823 | which hold current exemptions from federal income tax under s.  
 824 | 501(c)(4) or (19) of the Internal Revenue Code of 1986, as  
 825 | amended.

826 |       (kkk) *Certain machinery and equipment.*—

827 |       1. Industrial machinery and equipment purchased by  
 828 | eligible manufacturing businesses which is used at a fixed  
 829 | location in ~~within~~ this state, ~~or a mixer drum affixed to a~~  
 830 | ~~mixer truck which is used at any location within this state to~~  
 831 | ~~mix, agitate, and transport freshly mixed concrete in a plastic~~  
 832 | ~~state,~~ for the manufacture, processing, compounding, or





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833 production of items of tangible personal property for sale is  
834 ~~shall be~~ exempt from the tax imposed by this chapter. ~~Parts and~~  
835 ~~labor required to affix a mixer drum exempt under this paragraph~~  
836 ~~to a mixer truck are also exempt.~~ If, at the time of purchase,  
837 the purchaser furnishes the seller with a signed certificate  
838 certifying the purchaser's entitlement to exemption pursuant to  
839 this paragraph, the seller is not required to collect ~~is~~  
840 ~~relieved of the responsibility for collecting~~ the tax on the  
841 sale of such items, and the department shall look solely to the  
842 purchaser for recovery of the tax if it determines that the  
843 purchaser was not entitled to the exemption.

844 2. For purposes of this paragraph, the term:

845 a. "Eligible manufacturing business" means any business  
846 whose primary business activity at the location where the  
847 industrial machinery and equipment is located is within the  
848 industries classified under NAICS codes 31, 32, ~~and~~ 33, and  
849 423930.

850 b. "Eligible postharvest activity business" means a  
851 business whose primary business activity, at the location where  
852 the postharvest machinery and equipment is located, is within  
853 the industries classified under NAICS code 115114.

854 ~~c. As used in this subparagraph,~~ "NAICS" means those  
855 classifications contained in the North American Industry  
856 Classification System, as published in 2007 by the Office of  
857 Management and Budget, Executive Office of the President.

858 ~~d.~~ "Primary business activity" means an activity



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859 representing more than 50 percent of the activities conducted at  
860 the location where the industrial machinery and equipment or  
861 postharvest machinery and equipment is located.

862 e.e. "Industrial machinery and equipment" means tangible  
863 personal property or other property that has a depreciable life  
864 of 3 years or more and that is used as an integral part in the  
865 manufacturing, processing, compounding, or production of  
866 tangible personal property for sale. The term includes tangible  
867 personal property or other property that has a depreciable life  
868 of 3 years or more which is used as an integral part in the  
869 recycling of metals for sale. A building and its structural  
870 components are not industrial machinery and equipment unless the  
871 building or structural component is so closely related to the  
872 industrial machinery and equipment that it houses or supports  
873 that the building or structural component can be expected to be  
874 replaced when the machinery and equipment are replaced. Heating  
875 and air conditioning systems are not industrial machinery and  
876 equipment unless the sole justification for their installation  
877 is to meet the requirements of the production process, even  
878 though the system may provide incidental comfort to employees or  
879 serve, to an insubstantial degree, nonproduction activities. The  
880 term includes parts and accessories for industrial machinery and  
881 equipment only to the extent that the parts and accessories are  
882 purchased before ~~prior to~~ the date the machinery and equipment  
883 are placed in service.

884 f. "Postharvest activities" means services performed on



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885 crops, after their harvest, with the intent of preparing them  
886 for market or further processing. Postharvest activities  
887 include, but are not limited to, crop cleaning, sun drying,  
888 shelling, fumigating, curing, sorting, grading, packing, and  
889 cooling.

890 g. "Postharvest machinery and equipment" means tangible  
891 personal property or other property with a depreciable life of 3  
892 years or more which is used primarily for postharvest  
893 activities. A building and its structural components are not  
894 postharvest industrial machinery and equipment unless the  
895 building or structural component is so closely related to the  
896 postharvest machinery and equipment that it houses or supports  
897 that the building or structural component can be expected to be  
898 replaced when the postharvest machinery and equipment is  
899 replaced. Heating and air conditioning systems are not  
900 postharvest machinery and equipment unless the sole  
901 justification for their installation is to meet the requirements  
902 of the postharvest activities process, even though the system  
903 may provide incidental comfort to employees or serve, to an  
904 insubstantial degree, nonpostharvest activities.

905 3. Postharvest machinery and equipment purchased by an  
906 eligible postharvest activity business which is used at a fixed  
907 location in this state is exempt from the tax imposed by this  
908 chapter. All labor charges for the repair of, and parts and  
909 materials used in the repair of and incorporated into, such  
910 postharvest machinery and equipment are also exempt. If, at the



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911 time of purchase, the purchaser furnishes the seller with a  
912 signed certificate certifying the purchaser's entitlement to  
913 exemption pursuant to this subparagraph, the seller is not  
914 required to collect the tax on the sale of such items, and the  
915 department shall look solely to the purchaser for recovery of  
916 the tax if it determines that the purchaser was not entitled to  
917 the exemption.

918 4.3. A mixer drum affixed to a mixer truck which is used  
919 at any location in this state to mix, agitate, and transport  
920 freshly mixed concrete in a plastic state for sale is exempt  
921 from the tax imposed by this chapter. Parts and labor required  
922 to affix a mixer drum exempt under this subparagraph to a mixer  
923 truck are also exempt. If, at the time of purchase, the  
924 purchaser furnishes the seller with a signed certificate  
925 certifying the purchaser's entitlement to exemption pursuant to  
926 this subparagraph, the seller is not required to collect the tax  
927 on the sale of such items, and the department shall look solely  
928 to the purchaser for recovery of the tax if it determines that  
929 the purchaser was not entitled to the exemption. This  
930 subparagraph ~~paragraph~~ is repealed April 30, 2017.

931 Section 13. Effective upon this act becoming a law and  
932 operating retroactively to January 1, 2016, paragraph (n) of  
933 subsection (1) and paragraph (c) of subsection (2) of section  
934 220.03, Florida Statutes, are amended to read:

935 220.03 Definitions.—

936 (1) SPECIFIC TERMS.—When used in this code, and when not



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937 otherwise distinctly expressed or manifestly incompatible with  
938 the intent thereof, the following terms shall have the following  
939 meanings:

940 (n) "Internal Revenue Code" means the United States  
941 Internal Revenue Code of 1986, as amended and in effect on  
942 January 1, 2016 ~~2015~~, except as provided in subsection (3).

943 (2) DEFINITIONAL RULES.—When used in this code and neither  
944 otherwise distinctly expressed nor manifestly incompatible with  
945 the intent thereof:

946 (c) Any term used in this code has the same meaning as  
947 when used in a comparable context in the Internal Revenue Code  
948 and other statutes of the United States relating to federal  
949 income taxes, as such code and statutes are in effect on January  
950 1, 2016 ~~2015~~. However, if subsection (3) is implemented, the  
951 meaning of a term shall be taken at the time the term is applied  
952 under this code.

953 Section 14. Effective upon this act becoming a law and  
954 operating retroactively to January 1, 2016, paragraph (e) of  
955 subsection (1) of section 220.13, Florida Statutes, is amended  
956 to read:

957 220.13 "Adjusted federal income" defined.—

958 (1) The term "adjusted federal income" means an amount  
959 equal to the taxpayer's taxable income as defined in subsection  
960 (2), or such taxable income of more than one taxpayer as  
961 provided in s. 220.131, for the taxable year, adjusted as  
962 follows:



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963           (e) *Adjustments related to federal acts.*—Taxpayers shall  
 964 be required to make the adjustments prescribed in this paragraph  
 965 for Florida tax purposes with respect to certain tax benefits  
 966 received pursuant to the Economic Stimulus Act of 2008, the  
 967 American Recovery and Reinvestment Act of 2009, the Small  
 968 Business Jobs Act of 2010, the Tax Relief, Unemployment  
 969 Insurance Reauthorization, and Job Creation Act of 2010, the  
 970 American Taxpayer Relief Act of 2012, ~~and~~ the Tax Increase  
 971 Prevention Act of 2014, and the Consolidated Appropriations Act,  
 972 2016.

973           1. There shall be added to such taxable income an amount  
 974 equal to 100 percent of any amount deducted for federal income  
 975 tax purposes as bonus depreciation for the taxable year pursuant  
 976 to ss. 167 and 168(k) of the Internal Revenue Code of 1986, as  
 977 amended by s. 103 of Pub. L. No. 110-185, s. 1201 of Pub. L. No.  
 978 111-5, s. 2022 of Pub. L. No. 111-240, s. 401 of Pub. L. No.  
 979 111-312, s. 331 of Pub. L. No. 112-240, ~~and~~ s. 125 of Pub. L.  
 980 No. 113-295, and s. 143 of Division Q of Pub. L. No. 114-113,  
 981 for property placed in service after December 31, 2007, and  
 982 before January 1, 2021 ~~2015~~. For the taxable year and for each  
 983 of the 6 subsequent taxable years, there shall be subtracted  
 984 from such taxable income an amount equal to one-seventh of the  
 985 amount by which taxable income was increased pursuant to this  
 986 subparagraph, notwithstanding any sale or other disposition of  
 987 the property that is the subject of the adjustments and  
 988 regardless of whether such property remains in service in the



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989 hands of the taxpayer.

990       2. There shall be added to such taxable income an amount  
 991 equal to 100 percent of any amount in excess of \$128,000  
 992 deducted for federal income tax purposes for the taxable year  
 993 pursuant to s. 179 of the Internal Revenue Code of 1986, as  
 994 amended by s. 102 of Pub. L. No. 110-185, s. 1202 of Pub. L. No.  
 995 111-5, s. 2021 of Pub. L. No. 111-240, s. 402 of Pub. L. No.  
 996 111-312, s. 315 of Pub. L. No. 112-240, and s. 127 of Pub. L.  
 997 No. 113-295, for taxable years beginning after December 31,  
 998 2007, and before January 1, 2015. For the taxable year and for  
 999 each of the 6 subsequent taxable years, there shall be  
 1000 subtracted from such taxable income one-seventh of the amount by  
 1001 which taxable income was increased pursuant to this  
 1002 subparagraph, notwithstanding any sale or other disposition of  
 1003 the property that is the subject of the adjustments and  
 1004 regardless of whether such property remains in service in the  
 1005 hands of the taxpayer.

1006       3. There shall be added to such taxable income an amount  
 1007 equal to the amount of deferred income not included in such  
 1008 taxable income pursuant to s. 108(i)(1) of the Internal Revenue  
 1009 Code of 1986, as amended by s. 1231 of Pub. L. No. 111-5. There  
 1010 shall be subtracted from such taxable income an amount equal to  
 1011 the amount of deferred income included in such taxable income  
 1012 pursuant to s. 108(i)(1) of the Internal Revenue Code of 1986,  
 1013 as amended by s. 1231 of Pub. L. No. 111-5.

1014       4. Subtractions available under this paragraph may be



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1015 transferred to the surviving or acquiring entity following a  
 1016 merger or acquisition and used in the same manner and with the  
 1017 same limitations as specified by this paragraph.

1018 5. The additions and subtractions specified in this  
 1019 paragraph are intended to adjust taxable income for Florida tax  
 1020 purposes, and, notwithstanding any other provision of this code,  
 1021 such additions and subtractions shall be permitted to change a  
 1022 taxpayer's net operating loss for Florida tax purposes.

1023 Section 15. (1) The Department of Revenue is authorized,  
 1024 and all conditions are deemed to be met, to adopt emergency  
 1025 rules pursuant to s. 120.54(4), Florida Statutes, for the  
 1026 purpose of implementing the amendments made by this act to s.  
 1027 220.03(1)(n) and (2)(c), Florida Statutes, and s. 220.13(1)(e),  
 1028 Florida Statutes.

1029 (2) Notwithstanding any other provision of law, emergency  
 1030 rules adopted pursuant to subsection (1) are effective for 6  
 1031 months after adoption and may be renewed during the pendency of  
 1032 procedures to adopt permanent rules addressing the subject of  
 1033 the emergency rules.

1034 (3) This section expires January 1, 2020.

1035 Section 16. Effective upon this act becoming a law and  
 1036 applicable to taxable years beginning on or after January 1,  
 1037 2016, section 220.222, Florida Statutes, is amended to read:

1038 220.222 Returns; time and place for filing.—

1039 (1)(a) Returns required by this code shall be filed with  
 1040 the office of the department in Leon County or at such other





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1041 place as the department may by regulation prescribe. All returns  
1042 required for a DISC (Domestic International Sales Corporation)  
1043 under paragraph 6011(c)(2) of the Internal Revenue Code shall be  
1044 filed on or before the 1st day of the 10th month after ~~following~~  
1045 the close of the taxable year; all partnership information  
1046 returns shall be filed on or before the 1st day of the 4th ~~5th~~  
1047 month after ~~following~~ the close of the taxable year; and all  
1048 other returns shall be filed on or before the 1st day of the 5th  
1049 ~~4th~~ month after ~~following~~ the close of the taxable year or the  
1050 15th day after ~~following~~ the due date, without extension, for  
1051 the filing of the related federal return for the taxable year,  
1052 unless under subsection (2) one or more extensions of time, not  
1053 to exceed 6 months in the aggregate, for any such filing is  
1054 granted.

1055 (b) Notwithstanding paragraph (a), for taxable years  
1056 beginning before January 1, 2026, returns of taxpayers with a  
1057 taxable year ending on June 30 shall be filed on or before the  
1058 1st day of the 4th month after the close of the taxable year or  
1059 the 15th day after the due date, without extension, for the  
1060 filing of the related federal return for the taxable year,  
1061 unless under subsection (2) one or more extensions of time for  
1062 any such filing is granted.

1063 (2) (a) When a taxpayer has been granted an extension or  
1064 extensions of time within which to file its federal income tax  
1065 return for any taxable year, and if the requirements of s.  
1066 220.32 are met, the filing of a request for such extension or



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1067 extensions with the department shall automatically extend the  
 1068 due date of the return required under this code until ~~15 days~~  
 1069 ~~after the expiration of the federal extension or until the~~  
 1070 expiration of 6 months from the original due date, ~~whichever~~  
 1071 ~~first occurs.~~

1072 (b) The department may grant an extension or extensions of  
 1073 time for the filing of any return required under this code upon  
 1074 receiving a prior request therefor if good cause for an  
 1075 extension is shown. However, the aggregate extensions of time  
 1076 under paragraph ~~paragraphs~~ (a) and this paragraph must ~~(b) shall~~  
 1077 not exceed 6 months. An ~~No~~ extension granted under this  
 1078 paragraph is not ~~shall be~~ valid unless the taxpayer complies  
 1079 with ~~the requirements of~~ s. 220.32.

1080 (c) For purposes of this subsection, a taxpayer is not in  
 1081 compliance with ~~the requirements of~~ s. 220.32 if the taxpayer  
 1082 underpays the required payment by more than the greater of  
 1083 \$2,000 or 30 percent of the tax shown on the return when filed.

1084 (d) For taxable years beginning before January 1, 2026,  
 1085 the 6-month time period in paragraphs (a) and (b) shall be 7  
 1086 months for taxpayers with a taxable year ending June 30 and  
 1087 shall be 5 months for taxpayers with a taxable year ending  
 1088 December 31.

1089 Section 17. Effective upon this act becoming a law and  
 1090 applicable to taxable years beginning on or after January 1,  
 1091 2017, section 220.241, Florida Statutes, is amended to read:

1092 220.241 Declaration; time for filing.—



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1093           (1) A declaration of estimated tax under this code shall  
 1094 be filed before the 1st day of the 6th ~~5th~~ month of each taxable  
 1095 year, except that if the minimum tax requirement of s. 220.24(1)  
 1096 is first met:

1097           (a)~~(1)~~ After the 3rd month and before the 6th month of the  
 1098 taxable year, the declaration shall be filed before the 1st day  
 1099 of the 7th month;

1100           (b)~~(2)~~ After the 5th month and before the 9th month of the  
 1101 taxable year, the declaration shall be filed before the 1st day  
 1102 of the 10th month; or

1103           (c)~~(3)~~ After the 8th month and before the 12th month of  
 1104 the taxable year, the declaration shall be filed for the taxable  
 1105 year before the 1st day of the succeeding taxable year.

1106           (2) Notwithstanding subsection (1), for taxable years  
 1107 beginning before January 1, 2026, taxpayers with a taxable year  
 1108 ending on June 30 shall file declarations before the 1st day of  
 1109 the 5th month of each taxable year, unless paragraph (1)(a),  
 1110 paragraph (1)(b), or paragraph (1)(c) applies.

1111           Section 18. Effective upon this act becoming a law and  
 1112 applicable to taxable years beginning on or after January 1,  
 1113 2017, subsection (1) of section 220.33, Florida Statutes, is  
 1114 amended to read:

1115           220.33 Payments of estimated tax.—A taxpayer required to  
 1116 file a declaration of estimated tax pursuant to s. 220.24 shall  
 1117 pay such estimated tax as follows:

1118           (1) If the declaration is required to be filed before the



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1119 | 1st day of the 6th ~~5th~~ month of the taxable year, the estimated  
 1120 | tax shall be paid in four equal installments. The first  
 1121 | installment shall be paid at the time of the required filing of  
 1122 | the declaration; the second and third installments shall be paid  
 1123 | before the 1st day of the 7th month and before the 1st day of  
 1124 | the 10th month of the taxable year, respectively; and the fourth  
 1125 | installment shall be paid before the 1st day of the next taxable  
 1126 | year.

1127 |       Section 19. Effective upon this act becoming a law and  
 1128 | applicable to taxable years beginning on or after January 1,  
 1129 | 2017, paragraph (c) of subsection (2) of section 220.34, Florida  
 1130 | Statutes, is amended to read:

1131 |       220.34 Special rules relating to estimated tax.—

1132 |       (2) No interest or penalty shall be due or paid with  
 1133 | respect to a failure to pay estimated taxes except the  
 1134 | following:

1135 |       (c) The period of the underpayment for which interest and  
 1136 | penalties apply shall commence on the date the installment was  
 1137 | required to be paid, determined without regard to any extensions  
 1138 | of time, and shall terminate on the earlier of the following  
 1139 | dates:

1140 |       1. The 1st ~~first~~ day of the 5th ~~fourth~~ month after  
 1141 | ~~following~~ the close of the taxable year;

1142 |       2. For taxable years beginning before January 1, 2026, for  
 1143 | taxpayers with a taxable year ending June 30, the 1st day of the  
 1144 | 4th month after the close of the taxable year; or



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1145 |       ~~3.2.~~ With respect to any portion of the underpayment, the  
 1146 | date on which such portion is paid.

1147 |  
 1148 | For purposes of this paragraph, a payment of estimated tax on  
 1149 | any installment date shall be considered a payment of any  
 1150 | previous underpayment only to the extent such payment exceeds  
 1151 | the amount of the installment determined under subparagraph  
 1152 | (b)1. for such installment date.

1153 |       Section 20. Subsections (1) and (2) of section 561.121,  
 1154 | Florida Statutes, are amended to read:

1155 |       561.121 Deposit of revenue.—

1156 |       (1) All state funds collected pursuant to ss. 563.05,  
 1157 | 564.06, 565.02(9), and 565.12 shall be paid into the State  
 1158 | Treasury and disbursed in the following manner:

1159 |       (a) Two percent of monthly collections of the excise taxes  
 1160 | on alcoholic beverages established in ss. 563.05, 564.06, and  
 1161 | 565.12 and the tax on alcoholic beverages, cigarettes, and other  
 1162 | tobacco products established in s. 565.02(9) shall be deposited  
 1163 | into the Alcoholic Beverage and Tobacco Trust Fund to meet the  
 1164 | division's appropriation for the state fiscal year.

1165 |       (b) The remainder of the funds collected pursuant to ss.  
 1166 | 563.05, 564.06, and 565.12 and the tax on alcoholic beverages,  
 1167 | cigarettes, and other tobacco products established in s.  
 1168 | 565.02(9) shall be credited to the General Revenue Fund.

1169 |       (2) The unencumbered balance in the Alcoholic Beverage and  
 1170 | Tobacco Trust Fund at the close of each fiscal year may not



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1171 exceed \$2 million. These funds shall be held in reserve for use  
 1172 in the event that trust fund revenues are unable to meet the  
 1173 division's appropriation for the next fiscal year. In the event  
 1174 of a revenue shortfall, these funds shall be spent pursuant to  
 1175 subsection (3). Notwithstanding subsection (1), if the  
 1176 unencumbered balance on June 30 in any fiscal year is less than  
 1177 \$2 million, the department is authorized to retain the  
 1178 difference between the June 30 unencumbered balance in the trust  
 1179 fund and \$2 million from the July collections of state funds  
 1180 collected pursuant to ss. 563.05, 564.06, and 565.12 and the tax  
 1181 on alcoholic beverages, cigarettes, and other tobacco products  
 1182 established in s. 565.02(9). Any unencumbered funds in excess of  
 1183 reserve funds shall be transferred unallocated to the General  
 1184 Revenue Fund by August 31 of the next fiscal year.

1185 Section 21. Subsection (4) of section 564.06, Florida  
 1186 Statutes, is amended to read:

1187 564.06 Excise taxes on wines and beverages.—

1188 (4) As to cider, which is made from the normal alcoholic  
 1189 fermentation of the juice of sound, ripe apples or pears,  
 1190 including but not limited to flavored, sparkling, or carbonated  
 1191 cider and cider made from condensed apple or pear must, that  
 1192 contain not less than one-half of 1 percent of alcohol by volume  
 1193 and not more than 7 percent of alcohol by volume, there shall be  
 1194 paid by all manufacturers and distributors a tax at the rate of  
 1195 \$.89 per gallon. With the sole exception of the excise tax rate,  
 1196 cider shall be considered wine and shall be subject to the



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1197 provisions of this chapter.

1198 Section 22. Subsection (9) of section 565.02, Florida  
1199 Statutes, is amended to read:

1200 565.02 License fees; vendors; clubs; caterers; and  
1201 others.—

1202 (9) (a) As used in this subsection, the term:

1203 1. "Annual capacity" means an amount equal to the number  
1204 of lower berths on a vessel multiplied by the number of  
1205 embarkations of that vessel during a calendar year.

1206 2. "Base rate" means an amount equal to the total taxes  
1207 and surcharges paid by all permittees pursuant to the Beverage  
1208 Law and chapter 210 for sales of alcoholic beverages,  
1209 cigarettes, and other tobacco products taking place between  
1210 January 1, 2015, and December 31, 2015, inclusive, divided by  
1211 the sum of the annual capacities of all vessels permitted  
1212 pursuant to former s. 565.02(9), Florida Statutes 2015, for  
1213 calendar year 2015.

1214 3. "Embarkation" means an instance in which a vessel  
1215 departs from a port in this state.

1216 4. "Lower berth" means a bed that is:

1217 a. Affixed to a vessel;

1218 b. Not located above another bed in the same cabin; and

1219 c. Located in a cabin not in use by employees of the  
1220 operator of the vessel or its contractors.

1221 5. "Quarterly capacity" means an amount equal to the  
1222 number of lower berths on a vessel multiplied by the number of



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1223 embarkations of that vessel during a calendar quarter.

1224 (b) It is the finding of the Legislature that passenger  
1225 vessels engaged exclusively in foreign commerce are susceptible  
1226 to a distinct and separate classification for purposes of the  
1227 sale of alcoholic beverages, cigarettes, and other tobacco  
1228 products under the Beverage Law and chapter 210.

1229 (c) Upon the filing of an application and payment of an  
1230 annual fee of \$1,100, the director is authorized to issue a  
1231 permit authorizing the operator, or, if applicable, his or her  
1232 concessionaire, of a passenger vessel which has cabin-berth  
1233 capacity for at least 75 passengers, and which is engaged  
1234 exclusively in foreign commerce, to sell alcoholic beverages,  
1235 cigarettes, and other tobacco products on the vessel for  
1236 consumption on board only:

1237 1.(a) For no more than ~~During a period not in excess of~~ 24  
1238 hours before ~~prior to~~ departure while the vessel is moored at a  
1239 dock or wharf in a port of this state; or

1240 2.(b) At any time while the vessel is located in Florida  
1241 territorial waters and is in transit to or from international  
1242 waters.

1243  
1244 One such permit shall be required for each such vessel and shall  
1245 name the vessel for which it is issued. No license shall be  
1246 required or tax levied by any municipality or county for the  
1247 privilege of selling beverages, cigarettes, or other tobacco  
1248 products for consumption on board such vessels. The beverages,





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1249 cigarettes, or other tobacco products so sold may be purchased  
 1250 outside the state by the permittee, and the same shall not be  
 1251 considered as imported for the purposes of s. 561.14(3) solely  
 1252 because of such sale. The permittee is not required to obtain  
 1253 its beverages, cigarettes, or other tobacco products from  
 1254 licensees under the Beverage Law or chapter 210. Each permittee,  
 1255 ~~but it~~ shall keep a strict account of the quarterly capacity of  
 1256 each of its vessels ~~all such beverages sold within this state~~  
 1257 and shall make quarterly ~~monthly~~ reports to the division on  
 1258 forms prepared and furnished by the division. ~~A permittee who~~  
 1259 ~~sells on board the vessel beverages withdrawn from United States~~  
 1260 ~~Bureau of Customs and Border Protection bonded storage on board~~  
 1261 ~~the vessel may satisfy such accounting requirement by supplying~~  
 1262 ~~the division with copies of the appropriate United States Bureau~~  
 1263 ~~of Customs and Border Protection forms evidencing such~~  
 1264 ~~withdrawals as importations under United States customs laws.~~

1265 (d) Each ~~Such~~ permittee shall pay to the state a ~~an~~ excise  
 1266 tax for beverages, cigarettes, and other tobacco products sold  
 1267 pursuant to this subsection in an amount equal to the base rate  
 1268 multiplied by the permittee's quarterly capacity during the  
 1269 calendar quarter, less any tax or surcharge already paid by a  
 1270 licensed manufacturer or distributor pursuant to the Beverage  
 1271 Law or chapter 210 on beverages, cigarettes, and other tobacco  
 1272 products sold by the permittee pursuant to this subsection  
 1273 during the quarter for which tax is due ~~section, if such excise~~  
 1274 ~~tax has not previously been paid, in an amount equal to the tax~~



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1275 ~~which would be required to be paid on such sales by a licensed~~  
 1276 ~~manufacturer or distributor.~~

1277 (e) A vendor holding such permit shall pay the tax  
 1278 quarterly ~~monthly~~ to the division at the same time he or she  
 1279 furnishes the required report. Such report shall be filed on or  
 1280 before the 15th day of each calendar quarter ~~month~~ for the  
 1281 quarterly capacity sales ~~occurring~~ during the previous calendar  
 1282 quarter ~~month~~.

1283 (f) No later than August 1, 2016, each permittee shall  
 1284 report the annual capacity for each of its vessels for calendar  
 1285 year 2015 to the division on forms prepared and furnished by the  
 1286 division. No later than September 1, 2016, the division shall  
 1287 calculate the base rate and report it to each permittee. The  
 1288 base rate shall also be published in the Florida Administrative  
 1289 Register and on the department's website. The division may  
 1290 verify independently the information provided under this  
 1291 paragraph.

1292 (g) Revenues collected pursuant to this subsection shall  
 1293 be distributed pursuant to s. 561.121(1).

1294 Section 23. Subsection (1) of section 951.22, Florida  
 1295 Statutes, is amended to read:

1296 951.22 County detention facilities; contraband articles.-

1297 (1) It is unlawful, except through regular channels as  
 1298 duly authorized by the sheriff or officer in charge, to  
 1299 introduce into or possess upon the grounds of any county  
 1300 detention facility as defined in s. 951.23 or to give to or



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1301 receive from any inmate of any such facility wherever said  
1302 inmate is located at the time or to take or to attempt to take  
1303 or send therefrom any of the following articles which are hereby  
1304 declared to be contraband for the purposes of this act, to wit:  
1305 Any written or recorded communication; any currency or coin; any  
1306 article of food or clothing; any tobacco products as defined in  
1307 s. 210.25(12) ~~210.25(11)~~; any cigarette as defined in s.  
1308 210.01(1); any cigar; any intoxicating beverage or beverage  
1309 which causes or may cause an intoxicating effect; any narcotic,  
1310 hypnotic, or excitative drug or drug of any kind or nature,  
1311 including nasal inhalators, sleeping pills, barbiturates, and  
1312 controlled substances as defined in s. 893.02(4); any firearm or  
1313 any instrumentality customarily used or which is intended to be  
1314 used as a dangerous weapon; and any instrumentality of any  
1315 nature that may be or is intended to be used as an aid in  
1316 effecting or attempting to effect an escape from a county  
1317 facility.

1318 Section 24. Clothing and school supplies; sales tax  
1319 holiday.—

1320 (1) The tax levied under chapter 212, Florida Statutes,  
1321 may not be collected during the period from 12:01 a.m. on August  
1322 5, 2016, through 11:59 p.m. on August 7, 2016, on the retail  
1323 sale of:

1324 (a) Clothing, wallets, or bags, including handbags,  
1325 backpacks, fanny packs, and diaper bags, but excluding  
1326 briefcases, suitcases, and other garment bags, having a sales



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1327 price of \$60 or less per item. As used in this paragraph, the  
1328 term "clothing" means:

1329 1. Any article of wearing apparel intended to be worn on  
1330 or about the human body, excluding watches, watchbands, jewelry,  
1331 umbrellas, and handkerchiefs; and

1332 2. All footwear, excluding skis, swim fins, roller blades,  
1333 and skates.

1334 (b) School supplies having a sales price of \$15 or less  
1335 per item. As used in this paragraph, the term "school supplies"  
1336 means pens, pencils, erasers, crayons, notebooks, notebook  
1337 filler paper, legal pads, binders, lunch boxes, construction  
1338 paper, markers, folders, poster board, composition books, poster  
1339 paper, scissors, cellophane tape, glue or paste, rulers,  
1340 computer disks, protractors, compasses, and calculators.

1341 (2) The tax exemptions provided in this section do not  
1342 apply to sales within a theme park or entertainment complex as  
1343 defined in s. 509.013(9), Florida Statutes, within a public  
1344 lodging establishment as defined in s. 509.013(4), Florida  
1345 Statutes, or within an airport as defined in s. 330.27(2),  
1346 Florida Statutes.

1347 (3) The tax exemptions provided in this section apply at  
1348 the option of a dealer if less than 5 percent of the dealer's  
1349 gross sales of tangible personal property in the prior calendar  
1350 year are comprised of items that would be exempt under this  
1351 section. If a qualifying dealer chooses not to participate in  
1352 the tax holiday, by August 1, 2016, the dealer must notify the



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1353 Department of Revenue in writing of its election to collect  
 1354 sales tax during the holiday and must post a copy of that notice  
 1355 in a conspicuous location at its place of business.

1356 (4) The Department of Revenue may, and all conditions are  
 1357 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
 1358 Florida Statutes, to administer this section.

1359 (5) For the 2016-2017 fiscal year, the sum of \$229,982 in  
 1360 nonrecurring funds is appropriated from the General Revenue Fund  
 1361 to the Department of Revenue for the purpose of implementing  
 1362 this section.

1363 Section 25. For the 2016-2017 fiscal year, the sum of  
 1364 \$100,374 in nonrecurring funds is appropriated from the General  
 1365 Revenue Fund to the Department of Revenue for the purpose of  
 1366 implementing ss. 220.03, 220.13, 220.222, 220.241, 220.33, and  
 1367 220.34, as amended by this act.

1368 Section 26. Except as otherwise expressly provided in this  
 1369 act and except for this section, which shall take effect upon  
 1370 this act becoming a law, this act shall take effect July 1,  
 1371 2016.

1372