

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Polo offered the following:

2  
3 **Amendment (with title amendment)**

4 Remove lines 2338-2733 and insert:

5 Section 37. Section 220.1105, Florida Statutes, is  
6 repealed.

7 Section 38. Subsection (2) of section 220.11, Florida  
8 Statutes, is amended to read:

9 220.11 Tax imposed.—

10 (2) ~~(a)~~ The tax imposed by this section shall be an amount  
11 equal to 5 1/2 percent of the taxpayer's net income for the  
12 taxable year, ~~except as provided in paragraph (b).~~

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

13 ~~(b) The tax rate imposed in paragraph (a) shall be~~  
14 ~~adjusted as provided in s. 220.1105.~~

15 Section 39. Subsection (2) of section 220.63, Florida  
16 Statutes, is amended to read:

17 220.63 Franchise tax imposed on banks and savings  
18 associations.—

19 (2) ~~(a)~~ The tax imposed by this section shall be an amount  
20 equal to 5 1/2 percent of the franchise tax base of the bank or  
21 savings association for the taxable year, ~~except as provided in~~  
22 ~~paragraph (b).~~

23 ~~(b) The tax rate imposed in paragraph (a) shall be~~  
24 ~~adjusted as provided in s. 220.1105.~~

25 Section 40. Corporate income taxes paid by corporations  
26 and submitted to the Department of Revenue as a result of the  
27 repeal of s. 220.1105, Florida Statutes, shall annually be  
28 redirected to be used exclusively to increase the salaries of  
29 state employees.

30 Section 41. Paragraph (f) of subsection (2) of section  
31 220.1845, Florida Statutes, is amended to read:

32 220.1845 Contaminated site rehabilitation tax credit.—

33 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

34 (f) The total amount of the tax credits which may be  
35 granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-~~  
36 ~~2019~~ fiscal year 2020-2021 and \$10 million each fiscal year  
37 thereafter.

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

38 Section 42. Section 220.197, Florida Statutes, is created  
39 to read:

40 220.197 1031 exchange tax credit.-

41 (1) As used in this section, the term "NAICS" means those  
42 classifications contained in the North American Industry  
43 Classification System, as published in 2007 by the Office of  
44 Management and Budget, Executive Office of the President.

45 (2) A taxpayer is eligible for a \$2 million credit against  
46 the tax imposed by this chapter for its 2018 taxable year if:

47 (a)1. The taxpayer is classified in the NAICS industry  
48 code 53211;

49 2. The taxpayer deferred gains on the sale of personal  
50 property assets for federal income purposes under s. 1031 of the  
51 Internal Revenue Code during its taxable year beginning on or  
52 after August 1, 2016, and before August 1, 2017; and

53 3. The taxpayer's final tax liability for its taxable year  
54 beginning on or after August 1, 2017, and before August 1, 2018,  
55 before application of the credit authorized by this section, is  
56 greater than \$15 million and is at least 700 percent greater  
57 than its final tax liability for its taxable year beginning on  
58 or after August 1, 2016, and before August 1, 2017; or

59 (b)1. The taxpayer is classified under NAICS industry code  
60 522220 or 532112;

61 2. The taxpayer deferred gains on the sale of personal  
62 property assets for federal income purposes under s. 1031 of the

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

63 Internal Revenue Code during its taxable year beginning on or  
64 after August 1, 2016, and before August 1, 2017; and

65 3. The taxpayer's final tax liability for its taxable year  
66 beginning on or after August 1, 2017, and before August 1, 2018,  
67 before application of the credit authorized by this section, was  
68 greater than \$15 million and was at least \$15 million greater  
69 than its final tax liability for its taxable year beginning on  
70 or after August 1, 2016, and before August 1, 2017.

71 (3) This section operates retroactively to January 1,  
72 2018.

73 Section 43. Paragraph (e) of subsection (2) of section  
74 288.0001, Florida Statutes, is amended to read:

75 288.0001 Economic Development Programs Evaluation.—The  
76 Office of Economic and Demographic Research and the Office of  
77 Program Policy Analysis and Government Accountability (OPPAGA)  
78 shall develop and present to the Governor, the President of the  
79 Senate, the Speaker of the House of Representatives, and the  
80 chairs of the legislative appropriations committees the Economic  
81 Development Programs Evaluation.

82 (2) The Office of Economic and Demographic Research and  
83 OPPAGA shall provide a detailed analysis of economic development  
84 programs as provided in the following schedule:

85 ~~(e) Beginning January 1, 2018, and every 3 years~~  
86 ~~thereafter, an analysis of the Sports Development Program~~  
87 ~~established under s. 288.11625.~~

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

88 Section 44. Section 288.11625, Florida Statutes, is  
89 repealed.

90 Section 45. Subsection (4) of section 376.30781, Florida  
91 Statutes, is amended to read:

92 376.30781 Tax credits for rehabilitation of drycleaning-  
93 solvent-contaminated sites and brownfield sites in designated  
94 brownfield areas; application process; rulemaking authority;  
95 revocation authority.-

96 (4) The Department of Environmental Protection is  
97 responsible for allocating the tax credits provided for in s.  
98 220.1845, which may not exceed a total of \$18.2 ~~\$18.5~~ million in  
99 tax credits in fiscal year 2020-2021 ~~2018-2019~~ and \$10 million  
100 in tax credits each fiscal year thereafter.

101 Section 46. Subsection (1) of section 413.4021, Florida  
102 Statutes, is amended to read:

103 413.4021 Program participant selection; tax collection  
104 enforcement diversion program.-The Department of Revenue, in  
105 coordination with the Florida Association of Centers for  
106 Independent Living and the Florida Prosecuting Attorneys  
107 Association, shall select judicial circuits in which to operate  
108 the program. The association and the state attorneys' offices  
109 shall develop and implement a tax collection enforcement  
110 diversion program, which shall collect revenue due from persons  
111 who have not remitted their collected sales tax. The criteria  
112 for referral to the tax collection enforcement diversion program

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

113 shall be determined cooperatively between the state attorneys'  
114 offices and the Department of Revenue.

115 (1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the  
116 revenues collected from the tax collection enforcement diversion  
117 program shall be deposited into the special reserve account of  
118 the Florida Association of Centers for Independent Living, to be  
119 used to administer the James Patrick Memorial Work Incentive  
120 Personal Attendant Services and Employment Assistance Program  
121 and to contract with the state attorneys participating in the  
122 tax collection enforcement diversion program in an amount of not  
123 more than \$75,000 for each state attorney.

124 Section 47. Subsections (1), (2), and (5) of section  
125 443.163, Florida Statutes, are amended to read:

126 443.163 Electronic reporting and remitting of  
127 contributions and reimbursements.—

128 (1) An employer may file any report and remit any  
129 contributions or reimbursements required under this chapter by  
130 electronic means. The Department of Economic Opportunity or the  
131 state agency providing reemployment assistance tax collection  
132 services shall adopt rules prescribing the format and  
133 instructions necessary for electronically filing reports and  
134 remitting contributions and reimbursements to ensure a full  
135 collection of contributions and reimbursements due. The  
136 acceptable method of transfer, the method, form, and content of  
137 the electronic means, and the method, if any, by which the

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

138 employer will be provided with an acknowledgment shall be  
139 prescribed by the department or its tax collection service  
140 provider. However, any employer who employed 10 or more  
141 employees in any quarter during the preceding state fiscal year  
142 must file the Employers Quarterly Reports, including any  
143 corrections, for the current calendar year and remit the  
144 contributions and reimbursements due by electronic means  
145 approved by the tax collection service provider. ~~A person who~~  
146 ~~prepared and reported for 100 or more employers in any quarter~~  
147 ~~during the preceding state fiscal year must file the Employers~~  
148 ~~Quarterly Reports for each calendar quarter in the current~~  
149 ~~calendar year, beginning with reports due for the second~~  
150 ~~calendar quarter of 2003, by electronic means approved by the~~  
151 ~~tax collection service provider.~~

152 (2)(a) An employer who is required by law to file an  
153 Employers Quarterly Report, including any corrections, by  
154 approved electronic means, but who files the report either  
155 directly or through an agent by a means other than approved  
156 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that  
157 report and \$1 for each employee, not to exceed \$300. This  
158 penalty is in addition to any other penalty provided by this  
159 chapter. However, the penalty does not apply if the tax  
160 collection service provider waives the electronic filing  
161 requirement in advance. An employer who fails to remit  
162 contributions or reimbursements either directly or through an

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

163 agent by approved electronic means as required by law is liable  
164 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a  
165 means other than approved electronic means. This penalty is in  
166 addition to any other penalty provided by this chapter.

167 ~~(b) A person who prepared and reported for 100 or more~~  
168 ~~employers in any quarter during the preceding state fiscal year,~~  
169 ~~but who fails to file an Employers Quarterly Report for each~~  
170 ~~calendar quarter in the current calendar year by approved~~  
171 ~~electronic means, is liable for a penalty of \$50 for that report~~  
172 ~~and \$1 for each employee. This penalty is in addition to any~~  
173 ~~other penalty provided by this chapter. However, the penalty~~  
174 ~~does not apply if the tax collection service provider waives the~~  
175 ~~electronic filing requirement in advance.~~

176 (5) The tax collection service provider may waive the  
177 penalty imposed by this section if a ~~written~~ request for a  
178 waiver ~~is filed which~~ establishes that imposition would be  
179 inequitable. Examples of inequity include, but are not limited  
180 to, situations where the failure to electronically file was  
181 caused by one of the following factors:

182 (a) Death or serious illness of the person responsible for  
183 the preparation and filing of the report.

184 (b) Destruction of the business records by fire or other  
185 casualty.

186 (c) Unscheduled and unavoidable computer downtime.

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

187 Section 48. Subsections (1) and (3) of section 626.932,  
188 Florida Statutes, are amended to read:

189 626.932 Surplus lines tax.—

190 (1) The premiums charged for surplus lines coverages are  
191 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross  
192 premiums charged for such insurance. The surplus lines agent  
193 shall collect from the insured the amount of the tax at the time  
194 of the delivery of the cover note, certificate of insurance,  
195 policy, or other initial confirmation of insurance, in addition  
196 to the full amount of the gross premium charged by the insurer  
197 for the insurance. The surplus lines agent is prohibited from  
198 absorbing such tax or, as an inducement for insurance or for any  
199 other reason, rebating all or any part of such tax or of his or  
200 her commission.

201 (3) If a surplus lines policy covers risks or exposures  
202 only partially in this state and the state is the home state as  
203 defined in the federal Nonadmitted and Reinsurance Reform Act of  
204 2010 (NRRRA), the tax payable shall be computed on the gross  
205 premium. The surplus lines policy shall be taxed in accordance  
206 with subsection (1) and shall report the percentage of risk that  
207 is located in the state to the Florida Surplus Lines Service  
208 Office in the manner and form directed by the office ~~The tax~~  
209 ~~must not exceed the tax rate where the risk or exposure is~~  
210 ~~located.~~

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

211 Section 49. Subsection (3) of section 718.111, Florida  
212 Statutes, is amended to read:

213 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,  
214 SUE, AND BE SUED; CONFLICT OF INTEREST.—

215 (a) The association may contract, sue, or be sued with  
216 respect to the exercise or nonexercise of its powers. For these  
217 purposes, the powers of the association include, but are not  
218 limited to, the maintenance, management, and operation of the  
219 condominium property.

220 (b) After control of the association is obtained by unit  
221 owners other than the developer, the association may:

222 1. Institute, maintain, settle, or appeal actions or  
223 hearings in its name on behalf of all unit owners concerning  
224 matters of common interest to most or all unit owners,  
225 including, but not limited to, the common elements; the roof and  
226 structural components of a building or other improvements;  
227 mechanical, electrical, and plumbing elements serving an  
228 improvement or a building; representations of the developer  
229 pertaining to any existing or proposed commonly used facilities;

230 2. Protest ~~and protesting~~ ad valorem taxes on commonly  
231 used facilities and on units; ~~and may~~

232 3. Defend actions pertaining to ad valorem taxation of  
233 commonly used facilities or units or related to ~~in~~ eminent  
234 domain; or

235 4. Bring inverse condemnation actions.

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

236        (c) If the association has the authority to maintain a  
237 class action, the association may be joined in an action as  
238 representative of that class with reference to litigation and  
239 disputes involving the matters for which the association could  
240 bring a class action.

241        (d) The association, in its own name or on behalf of some  
242 or all unit owners, may institute, file, protest, maintain, or  
243 defend any administrative challenge, lawsuit, appeal, or other  
244 challenge to ad valorem taxes assessed on units for commonly  
245 used facilities or common elements. The affected association  
246 members are not necessary or indispensable parties to such  
247 actions. This paragraph is intended to clarify existing law and  
248 applies to cases pending on July 1, 2020.

249        (e) Nothing herein limits any statutory or common-law  
250 right of any individual unit owner or class of unit owners to  
251 bring any action without participation by the association which  
252 may otherwise be available.

253        (f) An association may not hire an attorney who represents  
254 the management company of the association.

255        Section 50. Clothing, school supplies, personal computers,  
256 and personal computer-related accessories; sales tax holiday.-

257        (1) The tax levied under chapter 212, Florida Statutes,  
258 may not be collected during the period from August 7, 2020,  
259 through August 9, 2020, on the retail sale of:

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

260 (a) Clothing, wallets, or bags, including handbags,  
261 backpacks, fanny packs, and diaper bags, but excluding  
262 briefcases, suitcases, and other garment bags, having a sales  
263 price of \$60 or less per item. As used in this paragraph, the  
264 term "clothing" means:

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

268 2. All footwear, excluding skis, swim fins, roller blades,  
269 and skates.

270 (b) School supplies having a sales price of \$15 or less  
271 per item. As used in this paragraph, the term "school supplies"  
272 means pens, pencils, erasers, crayons, notebooks, notebook  
273 filler paper, legal pads, binders, lunch boxes, construction  
274 paper, markers, folders, poster board, composition books, poster  
275 paper, scissors, cellophane tape, glue or paste, rulers,  
276 computer disks, staplers and staples used to secure paper  
277 products, protractors, compasses, and calculators.

278 (2) The tax levied under chapter 212, Florida Statutes,  
279 may not be collected during the period from August 7, 2020,  
280 through August 9, 2020, on the first \$1,000 of the sales price  
281 of personal computers or personal computer-related accessories  
282 purchased for noncommercial home or personal use. As used in  
283 this subsection, the term:

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

284 (a) "Personal computers" includes electronic book readers,  
285 laptops, desktops, handheld devices, tablets, or tower  
286 computers. The term does not include cellular telephones, video  
287 game consoles, digital media receivers, or devices that are not  
288 primarily designed to process data.

289 (b) "Personal computer-related accessories" includes  
290 keyboards, mice, personal digital assistants, monitors, other  
291 peripheral devices, modems, routers, and nonrecreational  
292 software, regardless of whether the accessories are used in  
293 association with a personal computer base unit. The term does  
294 not include furniture or systems, devices, software, or  
295 peripherals that are designed or intended primarily for  
296 recreational use. The term "monitor" does not include any device  
297 that includes a television tuner.

298 (3) The tax exemptions provided in this section do not  
299 apply to sales within a theme park or entertainment complex as  
300 defined in s. 509.013(9), Florida Statutes, within a public  
301 lodging establishment as defined in s. 509.013(4), Florida  
302 Statutes, or within an airport as defined in s. 330.27(2),  
303 Florida Statutes.

304 (4) The tax exemptions provided in this section may apply  
305 at the option of a dealer if less than 5 percent of the dealer's  
306 gross sales of tangible personal property in the prior calendar  
307 year are comprised of items that would be exempt under this  
308 section. If a qualifying dealer chooses not to participate in

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

309 the tax holiday, by August 1, 2020, the dealer must notify the  
310 Department of Revenue in writing of its election to collect  
311 sales tax during the holiday and must post a copy of that notice  
312 in a conspicuous location at its place of business.

313 (5) The Department of Revenue is authorized, and all  
314 conditions are deemed met, to adopt emergency rules pursuant to  
315 s. 120.54(4), Florida Statutes, for the purpose of implementing  
316 this section. Notwithstanding any other provision of law,  
317 emergency rules adopted pursuant to this subsection are  
318 effective for 6 months after adoption and may be renewed during  
319 the pendency of procedures to adopt permanent rules addressing  
320 the subject of the emergency rules.

321 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in  
322 nonrecurring funds is appropriated from the General Revenue Fund  
323 to the Department of Revenue for the purpose of implementing  
324 this section. Funds remaining unexpended or unencumbered from  
325 this appropriation as of June 30, 2020, shall revert and be  
326 reappropriated for the same purpose in the 2020-2021 fiscal  
327 year.

328 (7) This section shall take effect upon this act becoming  
329 a law.

330 Section 51. Disaster preparedness supplies; sales tax  
331 holiday.-

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

332 (1) The tax levied under chapter 212, Florida Statutes,  
333 may not be collected during the period from May 29, 2020,  
334 through June 4, 2020, on the sale of:

335 (a) A portable self-powered light source selling for \$20  
336 or less.

337 (b) A portable self-powered radio, two-way radio, or  
338 weather-band radio selling for \$50 or less.

339 (c) A tarpaulin or other flexible waterproof sheeting  
340 selling for \$50 or less.

341 (d) An item normally sold as, or generally advertised as,  
342 a ground anchor system or tie-down kit selling for \$50 or less.

343 (e) A gas or diesel fuel tank selling for \$25 or less.

344 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-  
345 volt, or 9-volt batteries, excluding automobile and boat  
346 batteries, selling for \$30 or less.

347 (g) A nonelectric food storage cooler selling for \$30 or  
348 less.

349 (h) A portable generator used to provide light or  
350 communications or preserve food in the event of a power outage  
351 selling for \$750 or less.

352 (i) Reusable ice selling for \$10 or less.

353 (2) The tax exemptions provided in this section do not  
354 apply to sales within a theme park or entertainment complex as  
355 defined in s. 509.013(9), Florida Statutes, within a public  
356 lodging establishment as defined in s. 509.013(4), Florida

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

357 Statutes, or within an airport as defined in s. 330.27(2),  
358 Florida Statutes.

359 (3) The Department of Revenue is authorized, and all  
360 conditions are deemed met, to adopt emergency rules pursuant to  
361 s. 120.54(4), Florida Statutes, to administer this section.

362 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in  
363 nonrecurring funds is appropriated from the General Revenue Fund  
364 to the Department of Revenue for the purpose of implementing  
365 this section.

366 (5) This section shall take effect upon this act becoming  
367 a law.

368 Section 52. For the 2020-2021 fiscal year, the sum of  
369 \$72,500 in nonrecurring funds is appropriated from the General  
370 Revenue Fund to the Department of Revenue to administer this  
371 act.

372 Section 53. The Division of Law Revision is directed to  
373 replace the phrase "the effective date of this act" wherever it  
374 occurs in this act with the date this act becomes a law.

375 Section 54. (1) The Department of Revenue is authorized,  
376 and all conditions are deemed met, to adopt emergency rules  
377 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
378 implementing the changes made by this act to ss. 206.05,  
379 206.8741, 206.90, 212.05, 212.134, 212.181, and 213.21, Florida  
380 Statutes. Notwithstanding any other provision  
381

099283

Approved For Filing: 3/3/2020 12:33:40 PM

Amendment No.

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**T I T L E   A M E N D M E N T**

Remove lines 138-141 and insert:  
audit periods; repealing s. 220.1105, F.S., relating  
to corporate income taxes imposed, automatic refunds,  
and downward adjustments of such tax rates; providing  
that the department shall redistribute funds collected  
as a result of the repeal of the corporate income tax  
rate adjustments to be used exclusively to increase  
the salaries of state employees; amending ss. 220.11  
and 220.63, F.S.; conforming provisions to changes  
made by the act; amending s. 220.1845, F.S.;  
increasing,