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LEGISLATIVE ACTION

Senate

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House

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Senator Farmer moved the following:

1           **Senate Amendment to House Amendment (642177) (with title**  
2 **amendment)**

3  
4           Delete lines 4 - 38

5 and insert:

6           Delete lines 205 - 2048

7 and insert:

8           (a)1.a. At the rate of 5.75 ~~6~~ percent of the sales price of  
9 each item or article of tangible personal property when sold at  
10 retail in this state, computed on each taxable sale for the  
11 purpose of remitting the amount of tax due the state, and



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12 including each and every retail sale.

13         b. Each occasional or isolated sale of an aircraft, boat,  
14 mobile home, or motor vehicle of a class or type which is  
15 required to be registered, licensed, titled, or documented in  
16 this state or by the United States Government shall be subject  
17 to tax at the rate provided in this paragraph. The department  
18 shall by rule adopt any nationally recognized publication for  
19 valuation of used motor vehicles as the reference price list for  
20 any used motor vehicle which is required to be licensed pursuant  
21 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
22 party to an occasional or isolated sale of such a vehicle  
23 reports to the tax collector a sales price which is less than 80  
24 percent of the average loan price for the specified model and  
25 year of such vehicle as listed in the most recent reference  
26 price list, the tax levied under this paragraph shall be  
27 computed by the department on such average loan price unless the  
28 parties to the sale have provided to the tax collector an  
29 affidavit signed by each party, or other substantial proof,  
30 stating the actual sales price. Any party to such sale who  
31 reports a sales price less than the actual sales price is guilty  
32 of a misdemeanor of the first degree, punishable as provided in  
33 s. 775.082 or s. 775.083. The department shall collect or  
34 attempt to collect from such party any delinquent sales taxes.  
35 In addition, such party shall pay any tax due and any penalty  
36 and interest assessed plus a penalty equal to twice the amount  
37 of the additional tax owed. Notwithstanding any other provision  
38 of law, the Department of Revenue may waive or compromise any  
39 penalty imposed pursuant to this subparagraph.

40         2. This paragraph does not apply to the sale of a boat or



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41 aircraft by or through a registered dealer under this chapter to  
42 a purchaser who, at the time of taking delivery, is a  
43 nonresident of this state, does not make his or her permanent  
44 place of abode in this state, and is not engaged in carrying on  
45 in this state any employment, trade, business, or profession in  
46 which the boat or aircraft will be used in this state, or is a  
47 corporation none of the officers or directors of which is a  
48 resident of, or makes his or her permanent place of abode in,  
49 this state, or is a noncorporate entity that has no individual  
50 vested with authority to participate in the management,  
51 direction, or control of the entity's affairs who is a resident  
52 of, or makes his or her permanent abode in, this state. For  
53 purposes of this exemption, either a registered dealer acting on  
54 his or her own behalf as seller, a registered dealer acting as  
55 broker on behalf of a seller, or a registered dealer acting as  
56 broker on behalf of the purchaser may be deemed to be the  
57 selling dealer. This exemption shall not be allowed unless:

58       a. The purchaser removes a qualifying boat, as described in  
59 sub-subparagraph f., from the state within 90 days after the  
60 date of purchase or extension, or the purchaser removes a  
61 nonqualifying boat or an aircraft from this state within 10 days  
62 after the date of purchase or, when the boat or aircraft is  
63 repaired or altered, within 20 days after completion of the  
64 repairs or alterations; or if the aircraft will be registered in  
65 a foreign jurisdiction and:

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

69           (II) The purchaser removes the aircraft from the state to a



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70 foreign jurisdiction within 10 days after the date the aircraft  
71 is registered by the applicable foreign airworthiness authority;  
72 and

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

75

76 For purposes of this sub-subparagraph, the term "foreign  
77 jurisdiction" means any jurisdiction outside of the United  
78 States or any of its territories;

79 b. The purchaser, within 90 days from the date of  
80 departure, provides the department with written proof that the  
81 purchaser licensed, registered, titled, or documented the boat  
82 or aircraft outside the state. If such written proof is  
83 unavailable, within 90 days the purchaser shall provide proof  
84 that the purchaser applied for such license, title,  
85 registration, or documentation. The purchaser shall forward to  
86 the department proof of title, license, registration, or  
87 documentation upon receipt;

88 c. The purchaser, within 30 days after removing the boat or  
89 aircraft from Florida, furnishes the department with proof of  
90 removal in the form of receipts for fuel, dockage, slippage,  
91 tie-down, or hangaring from outside of Florida. The information  
92 so provided must clearly and specifically identify the boat or  
93 aircraft;

94 d. The selling dealer, within 30 days after the date of  
95 sale, provides to the department a copy of the sales invoice,  
96 closing statement, bills of sale, and the original affidavit  
97 signed by the purchaser attesting that he or she has read the  
98 provisions of this section;



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

101 f. Unless the nonresident purchaser of a boat of 5 net tons  
102 of admeasurement or larger intends to remove the boat from this  
103 state within 10 days after the date of purchase or when the boat  
104 is repaired or altered, within 20 days after completion of the  
105 repairs or alterations, the nonresident purchaser applies to the  
106 selling dealer for a decal which authorizes 90 days after the  
107 date of purchase for removal of the boat. The nonresident  
108 purchaser of a qualifying boat may apply to the selling dealer  
109 within 60 days after the date of purchase for an extension decal  
110 that authorizes the boat to remain in this state for an  
111 additional 90 days, but not more than a total of 180 days,  
112 before the nonresident purchaser is required to pay the tax  
113 imposed by this chapter. The department is authorized to issue  
114 decals in advance to dealers. The number of decals issued in  
115 advance to a dealer shall be consistent with the volume of the  
116 dealer's past sales of boats which qualify under this sub-  
117 subparagraph. The selling dealer or his or her agent shall mark  
118 and affix the decals to qualifying boats in the manner  
119 prescribed by the department, before delivery of the boat.

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

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

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



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128 (IV) The department is authorized to require dealers who  
129 purchase decals to file reports with the department and may  
130 prescribe all necessary records by rule. All such records are  
131 subject to inspection by the department.

132 (V) Any dealer or his or her agent who issues a decal  
133 falsely, fails to affix a decal, mismarks the expiration date of  
134 a decal, or fails to properly account for decals will be  
135 considered prima facie to have committed a fraudulent act to  
136 evade the tax and will be liable for payment of the tax plus a  
137 mandatory penalty of 200 percent of the tax, and shall be liable  
138 for fine and punishment as provided by law for a conviction of a  
139 misdemeanor of the first degree, as provided in s. 775.082 or s.  
140 775.083.

141 (VI) Any nonresident purchaser of a boat who removes a  
142 decal before permanently removing the boat from the state, or  
143 defaces, changes, modifies, or alters a decal in a manner  
144 affecting its expiration date before its expiration, or who  
145 causes or allows the same to be done by another, will be  
146 considered prima facie to have committed a fraudulent act to  
147 evade the tax and will be liable for payment of the tax plus a  
148 mandatory penalty of 200 percent of the tax, and shall be liable  
149 for fine and punishment as provided by law for a conviction of a  
150 misdemeanor of the first degree, as provided in s. 775.082 or s.  
151 775.083.

152 (VII) The department is authorized to adopt rules necessary  
153 to administer and enforce this subparagraph and to publish the  
154 necessary forms and instructions.

155 (VIII) The department is hereby authorized to adopt  
156 emergency rules pursuant to s. 120.54(4) to administer and



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157 enforce the provisions of this subparagraph.

158

159 If the purchaser fails to remove the qualifying boat from this  
160 state within the maximum 180 days after purchase or a  
161 nonqualifying boat or an aircraft from this state within 10 days  
162 after purchase or, when the boat or aircraft is repaired or  
163 altered, within 20 days after completion of such repairs or  
164 alterations, or permits the boat or aircraft to return to this  
165 state within 6 months from the date of departure, except as  
166 provided in s. 212.08(7)(fff), or if the purchaser fails to  
167 furnish the department with any of the documentation required by  
168 this subparagraph within the prescribed time period, the  
169 purchaser shall be liable for use tax on the cost price of the  
170 boat or aircraft and, in addition thereto, payment of a penalty  
171 to the Department of Revenue equal to the tax payable. This  
172 penalty shall be in lieu of the penalty imposed by s. 212.12(2).  
173 The maximum 180-day period following the sale of a qualifying  
174 boat tax-exempt to a nonresident may not be tolled for any  
175 reason.

176 (b) At the rate of 6 percent of the cost price of each item  
177 or article of tangible personal property when the same is not  
178 sold but is used, consumed, distributed, or stored for use or  
179 consumption in this state; however, for tangible property  
180 originally purchased exempt from tax for use exclusively for  
181 lease and which is converted to the owner's own use, tax may be  
182 paid on the fair market value of the property at the time of  
183 conversion. If the fair market value of the property cannot be  
184 determined, use tax at the time of conversion shall be based on  
185 the owner's acquisition cost. Under no circumstances may the



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186 aggregate amount of sales tax from leasing the property and use  
187 tax due at the time of conversion be less than the total sales  
188 tax that would have been due on the original acquisition cost  
189 paid by the owner.

190 (c) At the rate of 6 percent of the gross proceeds derived  
191 from the lease or rental of tangible personal property, as  
192 defined herein; however, the following special provisions apply  
193 to the lease or rental of motor vehicles:

194 1. When a motor vehicle is leased or rented for a period of  
195 less than 12 months:

196 a. If the motor vehicle is rented in Florida, the entire  
197 amount of such rental is taxable, even if the vehicle is dropped  
198 off in another state.

199 b. If the motor vehicle is rented in another state and  
200 dropped off in Florida, the rental is exempt from Florida tax.

201 2. Except as provided in subparagraph 3., for the lease or  
202 rental of a motor vehicle for a period of not less than 12  
203 months, sales tax is due on the lease or rental payments if the  
204 vehicle is registered in this state; provided, however, that no  
205 tax shall be due if the taxpayer documents use of the motor  
206 vehicle outside this state and tax is being paid on the lease or  
207 rental payments in another state.

208 3. The tax imposed by this chapter does not apply to the  
209 lease or rental of a commercial motor vehicle as defined in s.  
210 316.003(13)(a) to one lessee or rentee for a period of not less  
211 than 12 months when tax was paid on the purchase price of such  
212 vehicle by the lessor. To the extent tax was paid with respect  
213 to the purchase of such vehicle in another state, territory of  
214 the United States, or the District of Columbia, the Florida tax





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215 payable shall be reduced in accordance with the provisions of s.  
216 212.06(7). This subparagraph shall only be available when the  
217 lease or rental of such property is an established business or  
218 part of an established business or the same is incidental or  
219 germane to such business.

220 (d) At the rate of 6 percent of the lease or rental price  
221 paid by a lessee or rentee, or contracted or agreed to be paid  
222 by a lessee or rentee, to the owner of the tangible personal  
223 property.

224 (e)1. At the rate of 6 percent on charges for:

225 a. Prepaid calling arrangements. The tax on charges for  
226 prepaid calling arrangements shall be collected at the time of  
227 sale and remitted by the selling dealer.

228 (I) "Prepaid calling arrangement" has the same meaning as  
229 provided in s. 202.11.

230 (II) If the sale or recharge of the prepaid calling  
231 arrangement does not take place at the dealer's place of  
232 business, it shall be deemed to have taken place at the  
233 customer's shipping address or, if no item is shipped, at the  
234 customer's address or the location associated with the  
235 customer's mobile telephone number.

236 (III) The sale or recharge of a prepaid calling arrangement  
237 shall be treated as a sale of tangible personal property for  
238 purposes of this chapter, regardless of whether a tangible item  
239 evidencing such arrangement is furnished to the purchaser, and  
240 such sale within this state subjects the selling dealer to the  
241 jurisdiction of this state for purposes of this subsection.

242 (IV) No additional tax under this chapter or chapter 202 is  
243 due or payable if a purchaser of a prepaid calling arrangement



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244 who has paid tax under this chapter on the sale or recharge of  
245 such arrangement applies one or more units of the prepaid  
246 calling arrangement to obtain communications services as  
247 described in s. 202.11(9)(b)3., other services that are not  
248 communications services, or products.

249       b. The installation of telecommunication and telegraphic  
250 equipment.

251       c. Electrical power or energy, except that the tax rate for  
252 charges for electrical power or energy is 4.35 percent. Charges  
253 for electrical power and energy do not include taxes imposed  
254 under ss. 166.231 and 203.01(1)(a)3.

255       2. Section 212.17(3), regarding credit for tax paid on  
256 charges subsequently found to be worthless, is equally  
257 applicable to any tax paid under this section on charges for  
258 prepaid calling arrangements, telecommunication or telegraph  
259 services, or electric power subsequently found to be  
260 uncollectible. As used in this paragraph, the term "charges"  
261 does not include any excise or similar tax levied by the Federal  
262 Government, a political subdivision of this state, or a  
263 municipality upon the purchase, sale, or recharge of prepaid  
264 calling arrangements or upon the purchase or sale of  
265 telecommunication, television system program, or telegraph  
266 service or electric power, which tax is collected by the seller  
267 from the purchaser.

268       (f) At the rate of 6 percent on the sale, rental, use,  
269 consumption, or storage for use in this state of machines and  
270 equipment, and parts and accessories therefor, used in  
271 manufacturing, processing, compounding, producing, mining, or  
272 quarrying personal property for sale or to be used in furnishing



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273 communications, transportation, or public utility services.

274 (g)1. At the rate of 6 percent on the retail price of  
275 newspapers and magazines sold or used in Florida.

276 2. Notwithstanding other provisions of this chapter,  
277 inserts of printed materials which are distributed with a  
278 newspaper or magazine are a component part of the newspaper or  
279 magazine, and neither the sale nor use of such inserts is  
280 subject to tax when:

281 a. Printed by a newspaper or magazine publisher or  
282 commercial printer and distributed as a component part of a  
283 newspaper or magazine, which means that the items after being  
284 printed are delivered directly to a newspaper or magazine  
285 publisher by the printer for inclusion in editions of the  
286 distributed newspaper or magazine;

287 b. Such publications are labeled as part of the designated  
288 newspaper or magazine publication into which they are to be  
289 inserted; and

290 c. The purchaser of the insert presents a resale  
291 certificate to the vendor stating that the inserts are to be  
292 distributed as a component part of a newspaper or magazine.

293 (h)1. A tax is imposed at the rate of 4 percent on the  
294 charges for the use of coin-operated amusement machines. The tax  
295 shall be calculated by dividing the gross receipts from such  
296 charges for the applicable reporting period by a divisor,  
297 determined as provided in this subparagraph, to compute gross  
298 taxable sales, and then subtracting gross taxable sales from  
299 gross receipts to arrive at the amount of tax due. For counties  
300 that do not impose a discretionary sales surtax, the divisor is  
301 equal to 1.04; for counties that impose a 0.5 percent



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302 discretionary sales surtax, the divisor is equal to 1.045; for  
303 counties that impose a 1 percent discretionary sales surtax, the  
304 divisor is equal to 1.050; and for counties that impose a 2  
305 percent sales surtax, the divisor is equal to 1.060. If a county  
306 imposes a discretionary sales surtax that is not listed in this  
307 subparagraph, the department shall make the applicable divisor  
308 available in an electronic format or otherwise. Additional  
309 divisors shall bear the same mathematical relationship to the  
310 next higher and next lower divisors as the new surtax rate bears  
311 to the next higher and next lower surtax rates for which  
312 divisors have been established. When a machine is activated by a  
313 slug, token, coupon, or any similar device which has been  
314 purchased, the tax is on the price paid by the user of the  
315 device for such device.

316 2. As used in this paragraph, the term "operator" means any  
317 person who possesses a coin-operated amusement machine for the  
318 purpose of generating sales through that machine and who is  
319 responsible for removing the receipts from the machine.

320 a. If the owner of the machine is also the operator of it,  
321 he or she shall be liable for payment of the tax without any  
322 deduction for rent or a license fee paid to a location owner for  
323 the use of any real property on which the machine is located.

324 b. If the owner or lessee of the machine is also its  
325 operator, he or she shall be liable for payment of the tax on  
326 the purchase or lease of the machine, as well as the tax on  
327 sales generated through the machine.

328 c. If the proprietor of the business where the machine is  
329 located does not own the machine, he or she shall be deemed to  
330 be the lessee and operator of the machine and is responsible for



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331 the payment of the tax on sales, unless such responsibility is  
332 otherwise provided for in a written agreement between him or her  
333 and the machine owner.

334 3.a. An operator of a coin-operated amusement machine may  
335 not operate or cause to be operated in this state any such  
336 machine until the operator has registered with the department  
337 and has conspicuously displayed an identifying certificate  
338 issued by the department. The identifying certificate shall be  
339 issued by the department upon application from the operator. The  
340 identifying certificate shall include a unique number, and the  
341 certificate shall be permanently marked with the operator's  
342 name, the operator's sales tax number, and the maximum number of  
343 machines to be operated under the certificate. An identifying  
344 certificate shall not be transferred from one operator to  
345 another. The identifying certificate must be conspicuously  
346 displayed on the premises where the coin-operated amusement  
347 machines are being operated.

348 b. The operator of the machine must obtain an identifying  
349 certificate before the machine is first operated in the state  
350 and by July 1 of each year thereafter. The annual fee for each  
351 certificate shall be based on the number of machines identified  
352 on the application times \$30 and is due and payable upon  
353 application for the identifying device. The application shall  
354 contain the operator's name, sales tax number, business address  
355 where the machines are being operated, and the number of  
356 machines in operation at that place of business by the operator.  
357 No operator may operate more machines than are listed on the  
358 certificate. A new certificate is required if more machines are  
359 being operated at that location than are listed on the



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360 certificate. The fee for the new certificate shall be based on  
361 the number of additional machines identified on the application  
362 form times \$30.

363 c. A penalty of \$250 per machine is imposed on the operator  
364 for failing to properly obtain and display the required  
365 identifying certificate. A penalty of \$250 is imposed on the  
366 lessee of any machine placed in a place of business without a  
367 proper current identifying certificate. Such penalties shall  
368 apply in addition to all other applicable taxes, interest, and  
369 penalties.

370 d. Operators of coin-operated amusement machines must  
371 obtain a separate sales and use tax certificate of registration  
372 for each county in which such machines are located. One sales  
373 and use tax certificate of registration is sufficient for all of  
374 the operator's machines within a single county.

375 4. The provisions of this paragraph do not apply to coin-  
376 operated amusement machines owned and operated by churches or  
377 synagogues.

378 5. In addition to any other penalties imposed by this  
379 chapter, a person who knowingly and willfully violates any  
380 provision of this paragraph commits a misdemeanor of the second  
381 degree, punishable as provided in s. 775.082 or s. 775.083.

382 6. The department may adopt rules necessary to administer  
383 the provisions of this paragraph.

384 (i)1. At the rate of 6 percent on charges for all:

385 a. Detective, burglar protection, and other protection  
386 services (NAICS National Numbers 561611, 561612, 561613, and  
387 561621). Fingerprint services required under s. 790.06 or s.  
388 790.062 are not subject to the tax. Any law enforcement officer,



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389 as defined in s. 943.10, who is performing approved duties as  
390 determined by his or her local law enforcement agency in his or  
391 her capacity as a law enforcement officer, and who is subject to  
392 the direct and immediate command of his or her law enforcement  
393 agency, and in the law enforcement officer's uniform as  
394 authorized by his or her law enforcement agency, is performing  
395 law enforcement and public safety services and is not performing  
396 detective, burglar protection, or other protective services, if  
397 the law enforcement officer is performing his or her approved  
398 duties in a geographical area in which the law enforcement  
399 officer has arrest jurisdiction. Such law enforcement and public  
400 safety services are not subject to tax irrespective of whether  
401 the duty is characterized as "extra duty," "off-duty," or  
402 "secondary employment," and irrespective of whether the officer  
403 is paid directly or through the officer's agency by an outside  
404 source. The term "law enforcement officer" includes full-time or  
405 part-time law enforcement officers, and any auxiliary law  
406 enforcement officer, when such auxiliary law enforcement officer  
407 is working under the direct supervision of a full-time or part-  
408 time law enforcement officer.

409       b. Nonresidential cleaning, excluding cleaning of the  
410 interiors of transportation equipment, and nonresidential  
411 building pest control services (NAICS National Numbers 561710  
412 and 561720).

413       2. As used in this paragraph, "NAICS" means those  
414 classifications contained in the North American Industry  
415 Classification System, as published in 2007 by the Office of  
416 Management and Budget, Executive Office of the President.

417       3. Charges for detective, burglar protection, and other



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418 protection security services performed in this state but used  
419 outside this state are exempt from taxation. Charges for  
420 detective, burglar protection, and other protection security  
421 services performed outside this state and used in this state are  
422 subject to tax.

423 4. If a transaction involves both the sale or use of a  
424 service taxable under this paragraph and the sale or use of a  
425 service or any other item not taxable under this chapter, the  
426 consideration paid must be separately identified and stated with  
427 respect to the taxable and exempt portions of the transaction or  
428 the entire transaction shall be presumed taxable. The burden  
429 shall be on the seller of the service or the purchaser of the  
430 service, whichever applicable, to overcome this presumption by  
431 providing documentary evidence as to which portion of the  
432 transaction is exempt from tax. The department is authorized to  
433 adjust the amount of consideration identified as the taxable and  
434 exempt portions of the transaction; however, a determination  
435 that the taxable and exempt portions are inaccurately stated and  
436 that the adjustment is applicable must be supported by  
437 substantial competent evidence.

438 5. Each seller of services subject to sales tax pursuant to  
439 this paragraph shall maintain a monthly log showing each  
440 transaction for which sales tax was not collected because the  
441 services meet the requirements of subparagraph 3. for out-of-  
442 state use. The log must identify the purchaser's name, location  
443 and mailing address, and federal employer identification number,  
444 if a business, or the social security number, if an individual,  
445 the service sold, the price of the service, the date of sale,  
446 the reason for the exemption, and the sales invoice number. The





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447 monthly log shall be maintained pursuant to the same  
448 requirements and subject to the same penalties imposed for the  
449 keeping of similar records pursuant to this chapter.

450 (j)1. Notwithstanding any other provision of this chapter,  
451 there is hereby levied a tax on the sale, use, consumption, or  
452 storage for use in this state of any coin or currency, whether  
453 in circulation or not, when such coin or currency:

454 a. Is not legal tender;

455 b. If legal tender, is sold, exchanged, or traded at a rate  
456 in excess of its face value; or

457 c. Is sold, exchanged, or traded at a rate based on its  
458 precious metal content.

459 2. Such tax shall be at a rate of 6 percent of the price at  
460 which the coin or currency is sold, exchanged, or traded, except  
461 that, with respect to a coin or currency which is legal tender  
462 of the United States and which is sold, exchanged, or traded,  
463 such tax shall not be levied.

464 3. There are exempt from this tax exchanges of coins or  
465 currency which are in general circulation in, and legal tender  
466 of, one nation for coins or currency which are in general  
467 circulation in, and legal tender of, another nation when  
468 exchanged solely for use as legal tender and at an exchange rate  
469 based on the relative value of each as a medium of exchange.

470 4. With respect to any transaction that involves the sale  
471 of coins or currency taxable under this paragraph in which the  
472 taxable amount represented by the sale of such coins or currency  
473 exceeds \$500, the entire amount represented by the sale of such  
474 coins or currency is exempt from the tax imposed under this  
475 paragraph. The dealer must maintain proper documentation, as



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476 prescribed by rule of the department, to identify that portion  
477 of a transaction which involves the sale of coins or currency  
478 and is exempt under this subparagraph.

479 (k) At the rate of 6 percent of the sales price of each  
480 gallon of diesel fuel not taxed under chapter 206 purchased for  
481 use in a vessel, except dyed diesel fuel that is exempt pursuant  
482 to s. 212.08(4)(a)4.

483 (l) Florists located in this state are liable for sales tax  
484 on sales to retail customers regardless of where or by whom the  
485 items sold are to be delivered. Florists located in this state  
486 are not liable for sales tax on payments received from other  
487 florists for items delivered to customers in this state.

488 (m) Operators of game concessions or other concessionaires  
489 who customarily award tangible personal property as prizes may,  
490 in lieu of paying tax on the cost price of such property, pay  
491 tax on 25 percent of the gross receipts from such concession  
492 activity.

493 (2) The tax shall be collected by the dealer, as defined  
494 herein, and remitted by the dealer to the state at the time and  
495 in the manner as hereinafter provided.

496 (3) The tax so levied is in addition to all other taxes,  
497 whether levied in the form of excise, license, or privilege  
498 taxes, and in addition to all other fees and taxes levied.

499 (4) The tax imposed pursuant to this chapter shall be due  
500 and payable according to the algorithm provided ~~brackets set~~  
501 ~~forth~~ in s. 212.12.

502 (5) Notwithstanding any other provision of this chapter,  
503 the maximum amount of tax imposed under this chapter and  
504 collected on each sale or use of a boat in this state may not



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505 exceed \$18,000 and on each repair of a boat in this state may  
506 not exceed \$60,000.

507 Section 4. Paragraph (c) of subsection (4) of section  
508 212.054, Florida Statutes, is amended to read:

509 212.054 Discretionary sales surtax; limitations,  
510 administration, and collection.—

511 (4)

512 (c)1. Any dealer located in a county that does not impose a  
513 discretionary sales surtax, any marketplace provider that is a  
514 dealer under this chapter, or any person located outside this  
515 state who is required to collect and remit sales tax on remote  
516 sales ~~but~~ who collects the surtax due to sales of tangible  
517 personal property or services delivered to a county imposing a  
518 surtax ~~outside the county~~ shall remit monthly the proceeds of  
519 the surtax to the department to be deposited into an account in  
520 the Discretionary Sales Surtax Clearing Trust Fund which is  
521 separate from the county surtax collection accounts. The  
522 department shall distribute funds in this account using a  
523 distribution factor determined for each county that levies a  
524 surtax and multiplied by the amount of funds in the account and  
525 available for distribution. The distribution factor for each  
526 county equals the product of:

527 a. The county's latest official population determined  
528 pursuant to s. 186.901;

529 b. The county's rate of surtax; and

530 c. The number of months the county has levied a surtax  
531 during the most recent distribution period;

532  
533 divided by the sum of all such products of the counties levying



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534 the surtax during the most recent distribution period.

535 2. The department shall compute distribution factors for  
536 eligible counties once each quarter and make appropriate  
537 quarterly distributions.

538 3. A county that fails to timely provide the information  
539 required by this section to the department authorizes the  
540 department, by such action, to use the best information  
541 available to it in distributing surtax revenues to the county.  
542 If this information is unavailable to the department, the  
543 department may partially or entirely disqualify the county from  
544 receiving surtax revenues under this paragraph. A county that  
545 fails to provide timely information waives its right to  
546 challenge the department's determination of the county's share,  
547 if any, of revenues provided under this paragraph.

548 Section 5. Section 212.0596, Florida Statutes, is amended  
549 to read:

550 (Substantial rewording of section. See  
551 s. 212.0596, F.S., for present text.)

552 212.0596 Taxation of remote sales.—

553 (1) As used in this chapter, the term:

554 (a) "Remote sale" means a retail sale of tangible personal  
555 property ordered by mail, telephone, the Internet, or other  
556 means of communication from a person who receives the order  
557 outside of this state and transports the property or causes the  
558 property to be transported from any jurisdiction, including this  
559 state, to a location in this state. For purposes of this  
560 paragraph, tangible personal property delivered to a location  
561 within this state is presumed to be used, consumed, distributed,  
562 or stored to be used or consumed in this state.



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563           (b) "Substantial number of remote sales" means any number  
564 of taxable remote sales in the previous calendar year in which  
565 the sum of the sales prices, as defined in s. 212.02(16),  
566 exceeded \$100,000.

567           (2) Every person making a substantial number of remote  
568 sales is a dealer for purposes of this chapter.

569           (3) The department may establish by rule procedures for  
570 collecting the use tax from unregistered persons who but for  
571 their remote purchases would not be required to remit sales or  
572 use tax directly to the department. The procedures may provide  
573 for waiver of registration, provisions for irregular remittance  
574 of tax, elimination of the collection allowance, and  
575 nonapplication of local option surtaxes.

576           (4) A marketplace provider that is a dealer under this  
577 chapter or a person who is required to collect and remit sales  
578 tax on remote sales is required to collect surtax when the  
579 taxable item of tangible personal property is delivered within a  
580 county imposing a surtax as provided in s. 212.054(3)(a).

581           Section 6. Section 212.05965, Florida Statutes, is created  
582 to read:

583           212.05965 Taxation of marketplace sales.—

584           (1) As used in this chapter, the term:

585           (a) "Marketplace" means any physical place or electronic  
586 medium through which tangible personal property is offered for  
587 sale.

588           (b) "Marketplace provider" means a person who facilitates a  
589 retail sale by a marketplace seller by listing or advertising  
590 for sale by the marketplace seller tangible personal property in  
591 a marketplace and who directly, or indirectly through agreements



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592 or arrangements with third parties, collects payment from the  
593 customer and transmits all or part of the payment to the  
594 marketplace seller, regardless of whether the marketplace  
595 provider receives compensation or other consideration in  
596 exchange for its services.

597 1. The term does not include a person who solely provides  
598 travel agency services. As used in this subparagraph, the term  
599 "travel agency services" means arranging, booking, or otherwise  
600 facilitating for a commission, fee, or other consideration  
601 vacation or travel packages, rental cars, or other travel  
602 reservations; tickets for domestic or foreign travel by air,  
603 rail, ship, bus, or other mode of transportation; or hotel or  
604 other lodging accommodations.

605 2. The term does not include a person who is a delivery  
606 network company unless the delivery network company is a  
607 registered dealer for purposes of this chapter and the delivery  
608 network company notifies all local merchants that sell through  
609 the delivery network company's website or mobile application  
610 that the delivery network company is subject to the requirements  
611 of a marketplace provider under this section. As used in this  
612 subparagraph, the term:

613 a. "Delivery network company" means a person who maintains  
614 a website or mobile application used to facilitate delivery  
615 services, the sale of local products, or both.

616 b. "Delivery network courier" means a person who provides  
617 delivery services through a delivery network company website or  
618 mobile application using a personal means of transportation,  
619 such as a motor vehicle as defined in s. 320.01(1), bicycle,  
620 scooter, or other similar means of transportation; using public



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621 transportation; or by walking.

622 c. "Delivery services" means the pickup and delivery by a  
623 delivery network courier of one or more local products from a  
624 local merchant to a customer, which may include the selection,  
625 collection, and purchase of the local product in connection with  
626 the delivery. The term does not include any delivery requiring  
627 more than 75 miles of travel from the local merchant to the  
628 customer.

629 d. "Local merchant" means a kitchen, a restaurant, or a  
630 third-party merchant, including a grocery store, retail store,  
631 convenience store, or business of another type, which is not  
632 under common ownership or control of the delivery network  
633 company.

634 e. "Local product" means any tangible personal property,  
635 including food but excluding freight, mail, or a package to  
636 which postage has been affixed.

637 3. The term does not include a payment processor business  
638 that processes payment transactions from various channels, such  
639 as charge cards, credit cards, or debit cards, and whose sole  
640 activity with respect to marketplace sales is to process payment  
641 transactions between two or more parties.

642 (c) "Marketplace seller" means a person who has an  
643 agreement with a marketplace provider that is a dealer under  
644 this chapter and who makes retail sales of tangible personal  
645 property through a marketplace owned, operated, or controlled by  
646 the marketplace provider.

647 (2) A marketplace provider that has a physical presence in  
648 this state or who is making or facilitating through a  
649 marketplace a substantial number of remote sales as defined in



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650 s. 212.0596(1) is a dealer for purposes of this chapter.

651 (3) A marketplace provider that is a dealer under this  
652 chapter shall certify to its marketplace sellers that it will  
653 collect and remit the tax imposed under this chapter on taxable  
654 retail sales made through the marketplace. Such certification  
655 may be included in the agreement between the marketplace  
656 provider and the marketplace seller.

657 (4) (a) A marketplace seller may not collect and remit the  
658 tax under this chapter on a taxable retail sale when the sale is  
659 made through the marketplace and the marketplace provider  
660 certifies, as required under subsection (3), that it will  
661 collect and remit such tax. A marketplace seller shall exclude  
662 such sales made through the marketplace from the marketplace  
663 seller's tax return under s. 212.11.

664 (b)1. A marketplace seller who has a physical presence in  
665 this state shall register and shall collect and remit the tax  
666 imposed under this chapter on all taxable retail sales made  
667 outside of the marketplace.

668 2. A marketplace seller who is not described under  
669 subparagraph 1. but who makes a substantial number of remote  
670 sales as defined in s. 212.0596(1) shall register and shall  
671 collect and remit the tax imposed under this chapter on all  
672 taxable retail sales made outside of the marketplace. For the  
673 purpose of determining whether a marketplace seller made a  
674 substantial number of remote sales, the marketplace seller shall  
675 consider only those sales made outside of a marketplace.

676 (5) (a) A marketplace provider that is a dealer under this  
677 chapter shall allow the department to examine and audit its  
678 books and records pursuant to s. 212.13. For retail sales





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679 facilitated through a marketplace, the department may not  
680 examine or audit the books and records of marketplace sellers,  
681 nor may the department assess marketplace sellers except to the  
682 extent that the marketplace provider seeks relief under  
683 paragraph (b). The department may examine, audit, and assess a  
684 marketplace seller for retail sales made outside of a  
685 marketplace under paragraph (4) (b). This paragraph does not  
686 provide relief to a marketplace seller who is under audit; has  
687 been issued a bill, notice, or demand for payment; or is under  
688 an administrative or judicial proceeding before July 1, 2021.

689 (b) The marketplace provider is relieved of liability for  
690 the tax on the retail sale and the marketplace seller or  
691 customer is liable for the tax imposed under this chapter if the  
692 marketplace provider demonstrates to the department's  
693 satisfaction that the marketplace provider made a reasonable  
694 effort to obtain accurate information related to the retail  
695 sales facilitated through the marketplace from the marketplace  
696 seller, but that the failure to collect and remit the correct  
697 amount of tax imposed under this chapter was due to the  
698 provision of incorrect or incomplete information to the  
699 marketplace provider by the marketplace seller. This paragraph  
700 does not apply to a retail sale for which the marketplace  
701 provider is the seller if the marketplace provider and the  
702 marketplace seller are related parties or if transactions  
703 between a marketplace seller and marketplace buyer are not  
704 conducted at arm's length.

705 (6) For purposes of registration pursuant to s. 212.18, a  
706 marketplace is deemed a separate place of business.

707 (7) A marketplace provider and a marketplace seller may



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708 agree by contract or otherwise that if a marketplace provider  
709 pays the tax imposed under this chapter on a retail sale  
710 facilitated through a marketplace for a marketplace seller as a  
711 result of an audit or otherwise, the marketplace provider has  
712 the right to recover such tax and any associated interest and  
713 penalties from the marketplace seller.

714 (8) This section may not be construed to authorize the  
715 state to collect sales tax from both the marketplace provider  
716 and the marketplace seller on the same retail sale.

717 (9) Chapter 213 applies to the administration of this  
718 section to the extent that chapter does not conflict with this  
719 section.

720 Section 7. Effective April 1, 2022, subsections (10) and  
721 (11) are added to section 212.05965, Florida Statutes, as  
722 created by this act, to read:

723 212.05965 Taxation of marketplace sales.—

724 (10) Notwithstanding any other law, the marketplace  
725 provider is also responsible for collecting and remitting any  
726 prepaid wireless E911 fee under s. 365.172, waste tire fee under  
727 s. 403.718, and lead-acid battery fee under s. 403.7185 at the  
728 time of sale for taxable retail sales made through its  
729 marketplace.

730 (11) Notwithstanding paragraph (4)(a), the marketplace  
731 provider and the marketplace seller may contractually agree to  
732 have the marketplace seller collect and remit all applicable  
733 taxes and fees if the marketplace seller:

734 (a) Has annual United States gross sales of more than \$1  
735 billion, including the gross sales of any related entities, and  
736 in the case of franchised entities, including the combined sales



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737 of all franchisees of a single franchisor;

738 (b) Provides evidence to the marketplace provider that it  
739 is registered under s. 212.18; and

740 (c) Notifies the department in a manner prescribed by the  
741 department that the marketplace seller will collect and remit  
742 all applicable taxes and fees on its sales through the  
743 marketplace and is liable for failure to collect or remit  
744 applicable taxes and fees on its sales.

745 Section 8. Paragraph (c) of subsection (2) and paragraph  
746 (a) of subsection (5) of section 212.06, Florida Statutes, are  
747 amended to read:

748 212.06 Sales, storage, use tax; collectible from dealers;  
749 "dealer" defined; dealers to collect from purchasers;  
750 legislative intent as to scope of tax.-

751 (2)

752 (c) The term "dealer" is further defined to mean every  
753 person, as used in this chapter, who sells at retail or who  
754 offers for sale at retail, or who has in his or her possession  
755 for sale at retail; or for use, consumption, or distribution; or  
756 for storage to be used or consumed in this state, tangible  
757 personal property as defined herein, including a retailer who  
758 transacts a substantial number of remote sales or a marketplace  
759 provider that has a physical presence in this state or that  
760 makes or facilitates through its marketplace a substantial  
761 number of remote sales ~~mail order sale.~~

762 (5) (a) 1. Except as provided in subparagraph 2., it is not  
763 the intention of this chapter to levy a tax upon tangible  
764 personal property imported, produced, or manufactured in this  
765 state for export, provided that tangible personal property may



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766 not be considered as being imported, produced, or manufactured  
767 for export unless the importer, producer, or manufacturer  
768 delivers the same to a licensed exporter for exporting or to a  
769 common carrier for shipment outside the state or mails the same  
770 by United States mail to a destination outside the state; or, in  
771 the case of aircraft being exported under their own power to a  
772 destination outside the continental limits of the United States,  
773 by submission to the department of a duly signed and validated  
774 United States customs declaration, showing the departure of the  
775 aircraft from the continental United States; and further with  
776 respect to aircraft, the canceled United States registry of said  
777 aircraft; or in the case of parts and equipment installed on  
778 aircraft of foreign registry, by submission to the department of  
779 documentation, the extent of which shall be provided by rule,  
780 showing the departure of the aircraft from the continental  
781 United States; nor is it the intention of this chapter to levy a  
782 tax on any sale which the state is prohibited from taxing under  
783 the Constitution or laws of the United States. Every retail sale  
784 made to a person physically present at the time of sale shall be  
785 presumed to have been delivered in this state.

786       2.a. Notwithstanding subparagraph 1., a tax is levied on  
787 each sale of tangible personal property to be transported to a  
788 cooperating state as defined in sub-subparagraph c., at the rate  
789 specified in sub-subparagraph d. However, a Florida dealer will  
790 be relieved from the requirements of collecting taxes pursuant  
791 to this subparagraph if the Florida dealer obtains from the  
792 purchaser an affidavit setting forth the purchaser's name,  
793 address, state taxpayer identification number, and a statement  
794 that the purchaser is aware of his or her state's use tax laws,



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795 is a registered dealer in Florida or another state, or is  
796 purchasing the tangible personal property for resale or is  
797 otherwise not required to pay the tax on the transaction. The  
798 department may, by rule, provide a form to be used for the  
799 purposes set forth herein.

800 b. For purposes of this subparagraph, "a cooperating state"  
801 is one determined by the executive director of the department to  
802 cooperate satisfactorily with this state in collecting taxes on  
803 remote ~~mail-order~~ sales. No state shall be so determined unless  
804 it meets all the following minimum requirements:

805 (I) It levies and collects taxes on remote ~~mail-order~~ sales  
806 of property transported from that state to persons in this  
807 state, as described in s. 212.0596, upon request of the  
808 department.

809 (II) The tax so collected shall be at the rate specified in  
810 s. 212.05, not including any local option or tourist or  
811 convention development taxes collected pursuant to s. 125.0104  
812 or this chapter.

813 (III) Such state agrees to remit to the department all  
814 taxes so collected no later than 30 days from the last day of  
815 the calendar quarter following their collection.

816 (IV) Such state authorizes the department to audit dealers  
817 within its jurisdiction who make remote ~~mail-order~~ sales that  
818 are the subject of s. 212.0596, or makes arrangements deemed  
819 adequate by the department for auditing them with its own  
820 personnel.

821 (V) Such state agrees to provide to the department records  
822 obtained by it from retailers or dealers in such state showing  
823 delivery of tangible personal property into this state upon



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824 which no sales or use tax has been paid in a manner similar to  
825 that provided in sub-subparagraph g.

826 c. For purposes of this subparagraph, "sales of tangible  
827 personal property to be transported to a cooperating state"  
828 means remote ~~mail-order~~ sales to a person who is in the  
829 cooperating state at the time the order is executed, from a  
830 dealer who receives that order in this state.

831 d. The tax levied by sub-subparagraph a. shall be at the  
832 rate at which such a sale would have been taxed pursuant to the  
833 cooperating state's tax laws if consummated in the cooperating  
834 state by a dealer and a purchaser, both of whom were physically  
835 present in that state at the time of the sale.

836 e. The tax levied by sub-subparagraph a., when collected,  
837 shall be held in the State Treasury in trust for the benefit of  
838 the cooperating state and shall be paid to it at a time agreed  
839 upon between the department, acting for this state, and the  
840 cooperating state or the department or agency designated by it  
841 to act for it; however, such payment shall in no event be made  
842 later than 30 days from the last day of the calendar quarter  
843 after the tax was collected. Funds held in trust for the benefit  
844 of a cooperating state shall not be subject to the service  
845 charges imposed by s. 215.20.

846 f. The department is authorized to perform such acts and to  
847 provide such cooperation to a cooperating state with reference  
848 to the tax levied by sub-subparagraph a. as is required of the  
849 cooperating state by sub-subparagraph b.

850 g. In furtherance of this act, dealers selling tangible  
851 personal property for delivery in another state shall make  
852 available to the department, upon request of the department,



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853 records of all tangible personal property so sold. Such records  
854 shall include a description of the property, the name and  
855 address of the purchaser, the name and address of the person to  
856 whom the property was sent, the purchase price of the property,  
857 information regarding whether sales tax was paid in this state  
858 on the purchase price, and such other information as the  
859 department may by rule prescribe.

860 Section 9. Paragraph (b) of subsection (1) of section  
861 212.07, Florida Statutes, is amended to read:

862 212.07 Sales, storage, use tax; tax added to purchase  
863 price; dealer not to absorb; liability of purchasers who cannot  
864 prove payment of the tax; penalties; general exemptions.-

865 (1)

866 (b) A resale must be in strict compliance with s. 212.18  
867 and the rules and regulations adopted thereunder. A dealer who  
868 makes a sale for resale that is not in strict compliance with s.  
869 212.18 and the rules and regulations adopted thereunder is  
870 liable for and must pay the tax. A dealer who makes a sale for  
871 resale shall document the exempt nature of the transaction, as  
872 established by rules adopted by the department, by retaining a  
873 copy of the purchaser's resale certificate. In lieu of  
874 maintaining a copy of the certificate, a dealer may document,  
875 before the time of sale, an authorization number provided  
876 telephonically or electronically by the department, or by such  
877 other means established by rule of the department. The dealer  
878 may rely on a resale certificate issued pursuant to s.  
879 212.18(3)(e) ~~s. 212.18(3)(d)~~, valid at the time of receipt from  
880 the purchaser, without seeking annual verification of the resale  
881 certificate if the dealer makes recurring sales to a purchaser



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882 in the normal course of business on a continual basis. For  
883 purposes of this paragraph, "recurring sales to a purchaser in  
884 the normal course of business" refers to a sale in which the  
885 dealer extends credit to the purchaser and records the debt as  
886 an account receivable, or in which the dealer sells to a  
887 purchaser who has an established cash or C.O.D. account, similar  
888 to an open credit account. For purposes of this paragraph,  
889 purchases are made from a selling dealer on a continual basis if  
890 the selling dealer makes, in the normal course of business,  
891 sales to the purchaser at least once in every 12-month period. A  
892 dealer may, through the informal protest provided for in s.  
893 213.21 and the rules of the department, provide the department  
894 with evidence of the exempt status of a sale. Consumer  
895 certificates of exemption executed by those exempt entities that  
896 were registered with the department at the time of sale, resale  
897 certificates provided by purchasers who were active dealers at  
898 the time of sale, and verification by the department of a  
899 purchaser's active dealer status at the time of sale in lieu of  
900 a resale certificate shall be accepted by the department when  
901 submitted during the protest period, but may not be accepted in  
902 any proceeding under chapter 120 or any circuit court action  
903 instituted under chapter 72.

904 Section 10. Paragraph (f) is added to subsection (4) of  
905 section 212.11, Florida Statutes, to read:

906 212.11 Tax returns and regulations.—

907 (4)

908 (f) A marketplace provider that is a dealer under this  
909 chapter or a person who is required to collect and remit sales  
910 tax on remote sales shall file returns and pay taxes by





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911 electronic means under s. 213.755.

912 Section 11. Paragraph (a) of subsection (1), paragraph (a)  
913 of subsection (5), and subsections (9), (10), (11), and (14) of  
914 section 212.12, Florida Statutes, are amended to read:

915 212.12 Dealer's credit for collecting tax; penalties for  
916 noncompliance; powers of Department of Revenue in dealing with  
917 delinquents; rounding brackets applicable to taxable  
918 ~~transactions~~; records required.-

919 (1) (a) ~~1-~~ Notwithstanding any other law and for the purpose  
920 of compensating persons granting licenses for and the lessors of  
921 real and personal property taxed hereunder, for the purpose of  
922 compensating dealers in tangible personal property, for the  
923 purpose of compensating dealers providing communication services  
924 and taxable services, for the purpose of compensating owners of  
925 places where admissions are collected, and for the purpose of  
926 compensating remitters of any taxes or fees reported on the same  
927 documents utilized for the sales and use tax, as compensation  
928 for the keeping of prescribed records, filing timely tax  
929 returns, and the proper accounting and remitting of taxes by  
930 them, such seller, person, lessor, dealer, owner, and remitter  
931 ~~(except dealers who make mail order sales)~~ who files the return  
932 required pursuant to s. 212.11 only by electronic means and who  
933 pays the amount due on such return only by electronic means  
934 shall be allowed 2.5 percent of the amount of the tax due,  
935 accounted for, and remitted to the department in the form of a  
936 deduction. However, if the amount of the tax due and remitted to  
937 the department by electronic means for the reporting period  
938 exceeds \$1,200, an allowance is not allowed for all amounts in  
939 excess of \$1,200. For purposes of this paragraph ~~subparagraph~~,



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940 the term "electronic means" has the same meaning as provided in  
941 s. 213.755(2)(c).

942 ~~2. The executive director of the department is authorized~~  
943 ~~to negotiate a collection allowance, pursuant to rules~~  
944 ~~promulgated by the department, with a dealer who makes mail~~  
945 ~~order sales. The rules of the department shall provide~~  
946 ~~guidelines for establishing the collection allowance based upon~~  
947 ~~the dealer's estimated costs of collecting the tax, the volume~~  
948 ~~and value of the dealer's mail order sales to purchasers in this~~  
949 ~~state, and the administrative and legal costs and likelihood of~~  
950 ~~achieving collection of the tax absent the cooperation of the~~  
951 ~~dealer. However, in no event shall the collection allowance~~  
952 ~~negotiated by the executive director exceed 10 percent of the~~  
953 ~~tax remitted for a reporting period.~~

954 (5)(a) The department is authorized to audit or inspect the  
955 records and accounts of dealers defined herein, including audits  
956 or inspections of dealers who make remote ~~mail order~~ sales ~~to~~  
957 ~~the extent permitted by another state~~, and to correct by credit  
958 any overpayment of tax, and, in the event of a deficiency, an  
959 assessment shall be made and collected. No administrative  
960 finding of fact is necessary prior to the assessment of any tax  
961 deficiency.

962 (9) Taxes imposed by this chapter upon the privilege of the  
963 use, consumption, storage for consumption, or sale of tangible  
964 personal property, admissions, license fees, rentals,  
965 ~~communication services~~, and upon the sale or use of services as  
966 herein taxed shall be collected upon the basis of an addition of  
967 the tax imposed by this chapter to the total price of such  
968 admissions, license fees, rentals, ~~communication~~ or ~~other~~



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969 services, or sale price of such article or articles that are  
970 purchased, sold, or leased at any one time by or to a customer  
971 or buyer; the dealer, or person charged herein, is required to  
972 pay a privilege tax in the amount of the tax imposed by this  
973 chapter on the total of his or her gross sales of tangible  
974 personal property, admissions, license fees, and rentals, ~~and~~  
975 ~~communication services~~ or to collect a tax upon the sale or use  
976 of services, and such person or dealer shall add the tax imposed  
977 by this chapter to the price, license fee, rental, ~~or~~  
978 admissions, ~~and communication~~ or ~~other~~ services and collect the  
979 total sum from the purchaser, admittee, licensee, lessee, or  
980 consumer. ~~The department shall make available in an electronic~~  
981 ~~format or otherwise the tax amounts and the following brackets~~  
982 ~~applicable to all transactions taxable at the rate of 6 percent:~~  
983       ~~(a) On single sales of less than 10 cents, no tax shall be~~  
984 ~~added.~~  
985       ~~(b) On single sales in amounts from 10 cents to 16 cents,~~  
986 ~~both inclusive, 1 cent shall be added for taxes.~~  
987       ~~(c) On sales in amounts from 17 cents to 33 cents, both~~  
988 ~~inclusive, 2 cents shall be added for taxes.~~  
989       ~~(d) On sales in amounts from 34 cents to 50 cents, both~~  
990 ~~inclusive, 3 cents shall be added for taxes.~~  
991       ~~(e) On sales in amounts from 51 cents to 66 cents, both~~  
992 ~~inclusive, 4 cents shall be added for taxes.~~  
993       ~~(f) On sales in amounts from 67 cents to 83 cents, both~~  
994 ~~inclusive, 5 cents shall be added for taxes.~~  
995       ~~(g) On sales in amounts from 84 cents to \$1, both~~  
996 ~~inclusive, 6 cents shall be added for taxes.~~  
997       ~~(h) On sales in amounts of more than \$1, 6 percent shall be~~



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998 ~~charged upon each dollar of price, plus the appropriate bracket~~  
999 ~~charge upon any fractional part of a dollar.~~

1000 (10) (a) A dealer must calculate the tax due on the  
1001 privilege of the use, consumption, storage for consumption, or  
1002 sale of tangible personal property, admissions, license fees,  
1003 rentals, and upon the sale or use of services, based on a  
1004 rounding algorithm that meets the following criteria:

1005 1. The computation of the tax must be carried to the third  
1006 decimal place.

1007 2. The tax must be rounded to the whole cent using a method  
1008 that rounds up to the next cent whenever the third decimal place  
1009 is greater than four.

1010 (b) A dealer may apply the rounding algorithm to the  
1011 aggregate tax amount computed on all taxable items on an invoice  
1012 or to the taxable amount on each individual item on the invoice

1013 ~~In counties which have adopted a discretionary sales surtax at~~  
1014 ~~the rate of 1 percent, the department shall make available in an~~  
1015 ~~electronic format or otherwise the tax amounts and the following~~  
1016 ~~brackets applicable to all taxable transactions that would~~  
1017 ~~otherwise have been transactions taxable at the rate of 6~~  
1018 ~~percent:~~

1019 ~~(a) On single sales of less than 10 cents, no tax shall be~~  
1020 ~~added.~~

1021 ~~(b) On single sales in amounts from 10 cents to 14 cents,~~  
1022 ~~both inclusive, 1 cent shall be added for taxes.~~

1023 ~~(c) On sales in amounts from 15 cents to 28 cents, both~~  
1024 ~~inclusive, 2 cents shall be added for taxes.~~

1025 ~~(d) On sales in amounts from 29 cents to 42 cents, both~~  
1026 ~~inclusive, 3 cents shall be added for taxes.~~



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1027 ~~(e) On sales in amounts from 43 cents to 57 cents, both~~  
1028 ~~inclusive, 4 cents shall be added for taxes.~~

1029 ~~(f) On sales in amounts from 58 cents to 71 cents, both~~  
1030 ~~inclusive, 5 cents shall be added for taxes.~~

1031 ~~(g) On sales in amounts from 72 cents to 85 cents, both~~  
1032 ~~inclusive, 6 cents shall be added for taxes.~~

1033 ~~(h) On sales in amounts from 86 cents to \$1, both~~  
1034 ~~inclusive, 7 cents shall be added for taxes.~~

1035 ~~(i) On sales in amounts from \$1 up to, and including, the~~  
1036 ~~first \$5,000 in price, 7 percent shall be charged upon each~~  
1037 ~~dollar of price, plus the appropriate bracket charge upon any~~  
1038 ~~fractional part of a dollar.~~

1039 ~~(j) On sales in amounts of more than \$5,000 in price, 7~~  
1040 ~~percent shall be added upon the first \$5,000 in price, and 6~~  
1041 ~~percent shall be added upon each dollar of price in excess of~~  
1042 ~~the first \$5,000 in price, plus the bracket charges upon any~~  
1043 ~~fractional part of a dollar as provided for in subsection (9).~~

1044 ~~(11) The department shall make available in an electronic~~  
1045 ~~format or otherwise the tax amounts and brackets applicable to~~  
1046 ~~all taxable transactions that occur in counties that have a~~  
1047 ~~surtax at a rate other than 1 percent which would otherwise have~~  
1048 ~~been transactions taxable at the rate of 6 percent. Likewise,~~  
1049 ~~the department shall make available in an electronic format or~~  
1050 ~~otherwise the tax amounts and brackets applicable to~~  
1051 ~~transactions taxable at 4.35 percent pursuant to s.~~  
1052 ~~212.05(1)(c)1.e. or the applicable tax rate pursuant to s.~~  
1053 ~~212.031(1) and on transactions which would otherwise have been~~  
1054 ~~so taxable in counties which have adopted a discretionary sales~~  
1055 ~~surtax.~~



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1056           ~~(14) If it is determined upon audit that a dealer has~~  
1057 ~~collected and remitted taxes by applying the applicable tax rate~~  
1058 ~~to each transaction as described in subsection (9) and rounding~~  
1059 ~~the tax due to the nearest whole cent rather than applying the~~  
1060 ~~appropriate bracket system provided by law or department rule,~~  
1061 ~~the dealer shall not be held liable for additional tax, penalty,~~  
1062 ~~and interest resulting from such failure if:~~

1063           ~~(a) The dealer acted in a good faith belief that rounding~~  
1064 ~~to the nearest whole cent was the proper method of determining~~  
1065 ~~the amount of tax due on each taxable transaction.~~

1066           ~~(b) The dealer timely reported and remitted all taxes~~  
1067 ~~collected on each taxable transaction.~~

1068           ~~(c) The dealer agrees in writing to future compliance with~~  
1069 ~~the laws and rules concerning brackets applicable to the~~  
1070 ~~dealer's transactions.~~

1071           Section 12. Present paragraphs (c) through (f) of  
1072 subsection (3) of section 212.18, Florida Statutes, are  
1073 redesignated as paragraphs (d) through (g), respectively, a new  
1074 paragraph (c) is added to that subsection, and present paragraph  
1075 (f) of that subsection is amended, to read:

1076           212.18 Administration of law; registration of dealers;  
1077 rules.—

1078           (3)

1079           (c) A marketplace provider that is a dealer under this  
1080 chapter or a person who is required to collect and remit sales  
1081 tax on remote sales must file with the department an application  
1082 for a certificate of registration electronically.

1083           (g)~~(f)~~ As used in this paragraph, the term "exhibitor"  
1084 means a person who enters into an agreement authorizing the



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1085 display of tangible personal property or services at a  
1086 convention or a trade show. The following provisions apply to  
1087 the registration of exhibitors as dealers under this chapter:

1088       1. An exhibitor whose agreement prohibits the sale of  
1089 tangible personal property or services subject to the tax  
1090 imposed in this chapter is not required to register as a dealer.

1091       2. An exhibitor whose agreement provides for the sale at  
1092 wholesale only of tangible personal property or services subject  
1093 to the tax imposed by this chapter must obtain a resale  
1094 certificate from the purchasing dealer but is not required to  
1095 register as a dealer.

1096       3. An exhibitor whose agreement authorizes the retail sale  
1097 of tangible personal property or services subject to the tax  
1098 imposed by this chapter must register as a dealer and collect  
1099 the tax on such sales.

1100       4. An exhibitor who makes a remote ~~mail order~~ sale pursuant  
1101 to s. 212.0596 must register as a dealer.

1102  
1103 A person who conducts a convention or a trade show must make his  
1104 or her exhibitor's agreements available to the department for  
1105 inspection and copying.

1106  
1107 ===== T I T L E   A M E N D M E N T =====

1108 And the title is amended as follows:

1109       Delete lines 42 - 46

1110 and insert:

1111       Delete lines 7 - 111

1112 and insert:

1113       reducing the sales and use tax rate; conforming



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1114 provisions to changes made by the act; amending s.  
1115 212.054, F.S.; requiring marketplace providers and  
1116 persons located outside of this state to remit  
1117 discretionary sales surtax when delivering tangible  
1118 personal property to a county imposing a surtax;  
1119 amending s. 212.0596, F.S.; replacing provisions  
1120 relating to the taxation of mail order sales with  
1121 provisions relating to the taxation of remote sales;  
1122 defining the terms "remote sale" and "substantial  
1123 number of remote sales"; providing that every person  
1124 making a substantial number of remote sales is a  
1125 dealer for purposes of the sales and use tax;  
1126 authorizing the Department of Revenue to adopt rules  
1127 for collecting use taxes from unregistered persons;  
1128 requiring marketplace providers and persons required  
1129 to report remote sales to remit discretionary sales  
1130 surtax when delivering tangible personal property to a  
1131 county imposing a surtax; creating s. 212.05965, F.S.;  
1132 defining terms; providing that certain marketplace  
1133 providers are dealers for purposes of the sales and  
1134 use tax; requiring certain marketplace providers to  
1135 provide a certain certification to their marketplace  
1136 sellers; specifying requirements for marketplace  
1137 sellers; requiring certain marketplace providers to  
1138 allow the Department of Revenue to examine and audit  
1139 their books and records; specifying the examination  
1140 and audit authority of the Department of Revenue;  
1141 providing that a marketplace seller, rather than the  
1142 marketplace provider, is liable for sales tax





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1143 collection and remittance under certain circumstances;  
1144 authorizing marketplace providers and marketplace  
1145 sellers to enter into agreements for the recovery of  
1146 certain taxes, interest, and penalties; providing  
1147 construction and applicability; amending s. 212.05965,  
1148 F.S.; requiring marketplace providers to collect and  
1149 remit certain additional fees at the time of sale;  
1150 authorizing marketplace providers and marketplace  
1151 sellers to contractually agree for marketplace sellers  
1152 to collect applicable taxes and fees; specifying  
1153 requirements for marketplace sellers who collect such  
1154 taxes and fees; providing for liability of sellers who  
1155 fail to collect or remit such taxes and fees; amending  
1156 s. 212.06, F.S.; revising the definition of the term  
1157 "dealer"; conforming provisions to changes made by the  
1158 act; amending s. 212.07, F.S.; conforming a cross-  
1159 reference; amending s. 212.11, F.S.; requiring certain  
1160 marketplace providers or persons required to report  
1161 remote sales to file returns and pay taxes  
1162 electronically; amending s. 212.12, F.S.; deleting the  
1163 authority of the Department of Revenue's executive  
1164 director to negotiate a collection allowance with  
1165 certain dealers; deleting the requirement that certain  
1166 sales and use taxes on communications services be  
1167 collected on the basis of a certain addition;  
1168 requiring that certain sales and use taxes be  
1169 calculated based on a specified rounding algorithm,  
1170 rather than specified brackets; conforming provisions  
1171 to changes made by the act; amending s. 212.18, F.S.;



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1172 requiring certain marketplace providers or persons  
1173 required to report remote sales to file a registration  
1174 application electronically; conforming a provision to  
1175 changes made by the act; amending ss. 212.04 and  
1176 212.0506, F.S.;