



418406

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/18/2021	.	
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The Committee on Finance and Tax (Gruters) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (e) of subsection (14) of section
212.02, Florida Statutes, is amended, and paragraph (f) is added
to that subsection, to read:

212.02 Definitions.—The following terms and phrases when
used in this chapter have the meanings ascribed to them in this
section, except where the context clearly indicates a different



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11 meaning:

12 (14)

13 (e) The term "retail sale" includes a remote ~~mail order~~
14 ~~sale~~, as defined in s. 212.0596(1).

15 (f) The term "retail sale" includes a sale facilitated
16 through a marketplace as defined in s. 212.05965(1).

17 Section 2. Section 212.05, Florida Statutes, is amended to
18 read:

19 212.05 Sales, storage, use tax.—It is hereby declared to be
20 the legislative intent that every person is exercising a taxable
21 privilege who engages in the business of selling tangible
22 personal property at retail in this state, including the
23 business of making or facilitating remote ~~mail order~~ sales; ~~or~~
24 who rents or furnishes any of the things or services taxable
25 under this chapter; ~~or~~ or who stores for use or consumption in
26 this state any item or article of tangible personal property as
27 defined herein and who leases or rents such property within the
28 state.

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

32 (a)1.a. At the rate of 6 percent of the sales price of each
33 item or article of tangible personal property when sold at
34 retail in this state, computed on each taxable sale for the
35 purpose of remitting the amount of tax due the state, and
36 including each and every retail sale.

37 b. Each occasional or isolated sale of an aircraft, boat,
38 mobile home, or motor vehicle of a class or type which is
39 required to be registered, licensed, titled, or documented in



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40 this state or by the United States Government shall be subject
41 to tax at the rate provided in this paragraph. The department
42 shall by rule adopt any nationally recognized publication for
43 valuation of used motor vehicles as the reference price list for
44 any used motor vehicle which is required to be licensed pursuant
45 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
46 party to an occasional or isolated sale of such a vehicle
47 reports to the tax collector a sales price which is less than 80
48 percent of the average loan price for the specified model and
49 year of such vehicle as listed in the most recent reference
50 price list, the tax levied under this paragraph shall be
51 computed by the department on such average loan price unless the
52 parties to the sale have provided to the tax collector an
53 affidavit signed by each party, or other substantial proof,
54 stating the actual sales price. Any party to such sale who
55 reports a sales price less than the actual sales price is guilty
56 of a misdemeanor of the first degree, punishable as provided in
57 s. 775.082 or s. 775.083. The department shall collect or
58 attempt to collect from such party any delinquent sales taxes.
59 In addition, such party shall pay any tax due and any penalty
60 and interest assessed plus a penalty equal to twice the amount
61 of the additional tax owed. Notwithstanding any other provision
62 of law, the Department of Revenue may waive or compromise any
63 penalty imposed pursuant to this subparagraph.

64 2. This paragraph does not apply to the sale of a boat or
65 aircraft by or through a registered dealer under this chapter to
66 a purchaser who, at the time of taking delivery, is a
67 nonresident of this state, does not make his or her permanent
68 place of abode in this state, and is not engaged in carrying on



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69 in this state any employment, trade, business, or profession in
70 which the boat or aircraft will be used in this state, or is a
71 corporation none of the officers or directors of which is a
72 resident of, or makes his or her permanent place of abode in,
73 this state, or is a noncorporate entity that has no individual
74 vested with authority to participate in the management,
75 direction, or control of the entity's affairs who is a resident
76 of, or makes his or her permanent abode in, this state. For
77 purposes of this exemption, either a registered dealer acting on
78 his or her own behalf as seller, a registered dealer acting as
79 broker on behalf of a seller, or a registered dealer acting as
80 broker on behalf of the purchaser may be deemed to be the
81 selling dealer. This exemption shall not be allowed unless:

82 a. The purchaser removes a qualifying boat, as described in
83 sub-subparagraph f., from the state within 90 days after the
84 date of purchase or extension, or the purchaser removes a
85 nonqualifying boat or an aircraft from this state within 10 days
86 after the date of purchase or, when the boat or aircraft is
87 repaired or altered, within 20 days after completion of the
88 repairs or alterations; or if the aircraft will be registered in
89 a foreign jurisdiction and:

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

93 (II) The purchaser removes the aircraft from the state to a
94 foreign jurisdiction within 10 days after the date the aircraft
95 is registered by the applicable foreign airworthiness authority;
96 and

97 (III) The aircraft is operated in the state solely to



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98 remove it from the state to a foreign jurisdiction.

99

100 For purposes of this sub-subparagraph, the term "foreign
101 jurisdiction" means any jurisdiction outside of the United
102 States or any of its territories;

103 b. The purchaser, within 90 days from the date of
104 departure, provides the department with written proof that the
105 purchaser licensed, registered, titled, or documented the boat
106 or aircraft outside the state. If such written proof is
107 unavailable, within 90 days the purchaser shall provide proof
108 that the purchaser applied for such license, title,
109 registration, or documentation. The purchaser shall forward to
110 the department proof of title, license, registration, or
111 documentation upon receipt;

112 c. The purchaser, within 30 days after removing the boat or
113 aircraft from Florida, furnishes the department with proof of
114 removal in the form of receipts for fuel, dockage, slippage,
115 tie-down, or hangaring from outside of Florida. The information
116 so provided must clearly and specifically identify the boat or
117 aircraft;

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

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

125 f. Unless the nonresident purchaser of a boat of 5 net tons
126 of admeasurement or larger intends to remove the boat from this



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127 state within 10 days after the date of purchase or when the boat
128 is repaired or altered, within 20 days after completion of the
129 repairs or alterations, the nonresident purchaser applies to the
130 selling dealer for a decal which authorizes 90 days after the
131 date of purchase for removal of the boat. The nonresident
132 purchaser of a qualifying boat may apply to the selling dealer
133 within 60 days after the date of purchase for an extension decal
134 that authorizes the boat to remain in this state for an
135 additional 90 days, but not more than a total of 180 days,
136 before the nonresident purchaser is required to pay the tax
137 imposed by this chapter. The department is authorized to issue
138 decals in advance to dealers. The number of decals issued in
139 advance to a dealer shall be consistent with the volume of the
140 dealer's past sales of boats which qualify under this sub-
141 subparagraph. The selling dealer or his or her agent shall mark
142 and affix the decals to qualifying boats in the manner
143 prescribed by the department, before delivery of the boat.

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

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

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

152 (IV) The department is authorized to require dealers who
153 purchase decals to file reports with the department and may
154 prescribe all necessary records by rule. All such records are
155 subject to inspection by the department.



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156 (V) Any dealer or his or her agent who issues a decal
157 falsely, fails to affix a decal, mismarks the expiration date of
158 a decal, or fails to properly account for decals will be
159 considered prima facie to have committed a fraudulent act to
160 evade the tax and will be liable for payment of the tax plus a
161 mandatory penalty of 200 percent of the tax, and shall be liable
162 for fine and punishment as provided by law for a conviction of a
163 misdemeanor of the first degree, as provided in s. 775.082 or s.
164 775.083.

165 (VI) Any nonresident purchaser of a boat who removes a
166 decal before permanently removing the boat from the state, or
167 defaces, changes, modifies, or alters a decal in a manner
168 affecting its expiration date before its expiration, or who
169 causes or allows the same to be done by another, will be
170 considered prima facie to have committed a fraudulent act to
171 evade the tax and will be liable for payment of the tax plus a
172 mandatory penalty of 200 percent of the tax, and shall be liable
173 for fine and punishment as provided by law for a conviction of a
174 misdemeanor of the first degree, as provided in s. 775.082 or s.
175 775.083.

176 (VII) The department is authorized to adopt rules necessary
177 to administer and enforce this subparagraph and to publish the
178 necessary forms and instructions.

179 (VIII) The department is hereby authorized to adopt
180 emergency rules pursuant to s. 120.54(4) to administer and
181 enforce the provisions of this subparagraph.

182
183 If the purchaser fails to remove the qualifying boat from this
184 state within the maximum 180 days after purchase or a



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185 nonqualifying boat or an aircraft from this state within 10 days
186 after purchase or, when the boat or aircraft is repaired or
187 altered, within 20 days after completion of such repairs or
188 alterations, or permits the boat or aircraft to return to this
189 state within 6 months from the date of departure, except as
190 provided in s. 212.08(7)(fff), or if the purchaser fails to
191 furnish the department with any of the documentation required by
192 this subparagraph within the prescribed time period, the
193 purchaser shall be liable for use tax on the cost price of the
194 boat or aircraft and, in addition thereto, payment of a penalty
195 to the Department of Revenue equal to the tax payable. This
196 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
197 The maximum 180-day period following the sale of a qualifying
198 boat tax-exempt to a nonresident may not be tolled for any
199 reason.

200 (b) At the rate of 6 percent of the cost price of each item
201 or article of tangible personal property when the same is not
202 sold but is used, consumed, distributed, or stored for use or
203 consumption in this state; however, for tangible property
204 originally purchased exempt from tax for use exclusively for
205 lease and which is converted to the owner's own use, tax may be
206 paid on the fair market value of the property at the time of
207 conversion. If the fair market value of the property cannot be
208 determined, use tax at the time of conversion shall be based on
209 the owner's acquisition cost. Under no circumstances may the
210 aggregate amount of sales tax from leasing the property and use
211 tax due at the time of conversion be less than the total sales
212 tax that would have been due on the original acquisition cost
213 paid by the owner.



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

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

220 a. If the motor vehicle is rented in Florida, the entire
221 amount of such rental is taxable, even if the vehicle is dropped
222 off in another state.

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

225 2. Except as provided in subparagraph 3., for the lease or
226 rental of a motor vehicle for a period of not less than 12
227 months, sales tax is due on the lease or rental payments if the
228 vehicle is registered in this state; provided, however, that no
229 tax shall be due if the taxpayer documents use of the motor
230 vehicle outside this state and tax is being paid on the lease or
231 rental payments in another state.

232 3. The tax imposed by this chapter does not apply to the
233 lease or rental of a commercial motor vehicle as defined in s.
234 316.003(13)(a) to one lessee or rentee for a period of not less
235 than 12 months when tax was paid on the purchase price of such
236 vehicle by the lessor. To the extent tax was paid with respect
237 to the purchase of such vehicle in another state, territory of
238 the United States, or the District of Columbia, the Florida tax
239 payable shall be reduced in accordance with the provisions of s.
240 212.06(7). This subparagraph shall only be available when the
241 lease or rental of such property is an established business or
242 part of an established business or the same is incidental or



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243 germane to such business.

244 (d) At the rate of 6 percent of the lease or rental price
245 paid by a lessee or rentee, or contracted or agreed to be paid
246 by a lessee or rentee, to the owner of the tangible personal
247 property.

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

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

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

254 (II) If the sale or recharge of the prepaid calling
255 arrangement does not take place at the dealer's place of
256 business, it shall be deemed to have taken place at the
257 customer's shipping address or, if no item is shipped, at the
258 customer's address or the location associated with the
259 customer's mobile telephone number.

260 (III) The sale or recharge of a prepaid calling arrangement
261 shall be treated as a sale of tangible personal property for
262 purposes of this chapter, regardless of whether a tangible item
263 evidencing such arrangement is furnished to the purchaser, and
264 such sale within this state subjects the selling dealer to the
265 jurisdiction of this state for purposes of this subsection.

266 (IV) No additional tax under this chapter or chapter 202 is
267 due or payable if a purchaser of a prepaid calling arrangement
268 who has paid tax under this chapter on the sale or recharge of
269 such arrangement applies one or more units of the prepaid
270 calling arrangement to obtain communications services as
271 described in s. 202.11(9)(b)3., other services that are not



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272 communications services, or products.

273 b. The installation of telecommunication and telegraphic
274 equipment.

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

279 2. Section 212.17(3), regarding credit for tax paid on
280 charges subsequently found to be worthless, is equally
281 applicable to any tax paid under this section on charges for
282 prepaid calling arrangements, telecommunication or telegraph
283 services, or electric power subsequently found to be
284 uncollectible. As used in this paragraph, the term "charges"
285 does not include any excise or similar tax levied by the Federal
286 Government, a political subdivision of this state, or a
287 municipality upon the purchase, sale, or recharge of prepaid
288 calling arrangements or upon the purchase or sale of
289 telecommunication, television system program, or telegraph
290 service or electric power, which tax is collected by the seller
291 from the purchaser.

292 (f) At the rate of 6 percent on the sale, rental, use,
293 consumption, or storage for use in this state of machines and
294 equipment, and parts and accessories therefor, used in
295 manufacturing, processing, compounding, producing, mining, or
296 quarrying personal property for sale or to be used in furnishing
297 communications, transportation, or public utility services.

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

300 2. Notwithstanding other provisions of this chapter,



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301 inserts of printed materials which are distributed with a
302 newspaper or magazine are a component part of the newspaper or
303 magazine, and neither the sale nor use of such inserts is
304 subject to tax when:

305 a. Printed by a newspaper or magazine publisher or
306 commercial printer and distributed as a component part of a
307 newspaper or magazine, which means that the items after being
308 printed are delivered directly to a newspaper or magazine
309 publisher by the printer for inclusion in editions of the
310 distributed newspaper or magazine;

311 b. Such publications are labeled as part of the designated
312 newspaper or magazine publication into which they are to be
313 inserted; and

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

317 (h)1. A tax is imposed at the rate of 4 percent on the
318 charges for the use of coin-operated amusement machines. The tax
319 shall be calculated by dividing the gross receipts from such
320 charges for the applicable reporting period by a divisor,
321 determined as provided in this subparagraph, to compute gross
322 taxable sales, and then subtracting gross taxable sales from
323 gross receipts to arrive at the amount of tax due. For counties
324 that do not impose a discretionary sales surtax, the divisor is
325 equal to 1.04; for counties that impose a 0.5 percent
326 discretionary sales surtax, the divisor is equal to 1.045; for
327 counties that impose a 1 percent discretionary sales surtax, the
328 divisor is equal to 1.050; and for counties that impose a 2
329 percent sales surtax, the divisor is equal to 1.060. If a county



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330 imposes a discretionary sales surtax that is not listed in this
331 subparagraph, the department shall make the applicable divisor
332 available in an electronic format or otherwise. Additional
333 divisors shall bear the same mathematical relationship to the
334 next higher and next lower divisors as the new surtax rate bears
335 to the next higher and next lower surtax rates for which
336 divisors have been established. When a machine is activated by a
337 slug, token, coupon, or any similar device which has been
338 purchased, the tax is on the price paid by the user of the
339 device for such device.

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

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

348 b. If the owner or lessee of the machine is also its
349 operator, he or she shall be liable for payment of the tax on
350 the purchase or lease of the machine, as well as the tax on
351 sales generated through the machine.

352 c. If the proprietor of the business where the machine is
353 located does not own the machine, he or she shall be deemed to
354 be the lessee and operator of the machine and is responsible for
355 the payment of the tax on sales, unless such responsibility is
356 otherwise provided for in a written agreement between him or her
357 and the machine owner.

358 3.a. An operator of a coin-operated amusement machine may



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359 not operate or cause to be operated in this state any such
360 machine until the operator has registered with the department
361 and has conspicuously displayed an identifying certificate
362 issued by the department. The identifying certificate shall be
363 issued by the department upon application from the operator. The
364 identifying certificate shall include a unique number, and the
365 certificate shall be permanently marked with the operator's
366 name, the operator's sales tax number, and the maximum number of
367 machines to be operated under the certificate. An identifying
368 certificate shall not be transferred from one operator to
369 another. The identifying certificate must be conspicuously
370 displayed on the premises where the coin-operated amusement
371 machines are being operated.

372 b. The operator of the machine must obtain an identifying
373 certificate before the machine is first operated in the state
374 and by July 1 of each year thereafter. The annual fee for each
375 certificate shall be based on the number of machines identified
376 on the application times \$30 and is due and payable upon
377 application for the identifying device. The application shall
378 contain the operator's name, sales tax number, business address
379 where the machines are being operated, and the number of
380 machines in operation at that place of business by the operator.
381 No operator may operate more machines than are listed on the
382 certificate. A new certificate is required if more machines are
383 being operated at that location than are listed on the
384 certificate. The fee for the new certificate shall be based on
385 the number of additional machines identified on the application
386 form times \$30.

387 c. A penalty of \$250 per machine is imposed on the operator



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388 for failing to properly obtain and display the required
389 identifying certificate. A penalty of \$250 is imposed on the
390 lessee of any machine placed in a place of business without a
391 proper current identifying certificate. Such penalties shall
392 apply in addition to all other applicable taxes, interest, and
393 penalties.

394 d. Operators of coin-operated amusement machines must
395 obtain a separate sales and use tax certificate of registration
396 for each county in which such machines are located. One sales
397 and use tax certificate of registration is sufficient for all of
398 the operator's machines within a single county.

399 4. The provisions of this paragraph do not apply to coin-
400 operated amusement machines owned and operated by churches or
401 synagogues.

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

406 6. The department may adopt rules necessary to administer
407 the provisions of this paragraph.

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

409 a. Detective, burglar protection, and other protection
410 services (NAICS National Numbers 561611, 561612, 561613, and
411 561621). Fingerprint services required under s. 790.06 or s.
412 790.062 are not subject to the tax. Any law enforcement officer,
413 as defined in s. 943.10, who is performing approved duties as
414 determined by his or her local law enforcement agency in his or
415 her capacity as a law enforcement officer, and who is subject to
416 the direct and immediate command of his or her law enforcement



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417 agency, and in the law enforcement officer's uniform as
418 authorized by his or her law enforcement agency, is performing
419 law enforcement and public safety services and is not performing
420 detective, burglar protection, or other protective services, if
421 the law enforcement officer is performing his or her approved
422 duties in a geographical area in which the law enforcement
423 officer has arrest jurisdiction. Such law enforcement and public
424 safety services are not subject to tax irrespective of whether
425 the duty is characterized as "extra duty," "off-duty," or
426 "secondary employment," and irrespective of whether the officer
427 is paid directly or through the officer's agency by an outside
428 source. The term "law enforcement officer" includes full-time or
429 part-time law enforcement officers, and any auxiliary law
430 enforcement officer, when such auxiliary law enforcement officer
431 is working under the direct supervision of a full-time or part-
432 time law enforcement officer.

433 b. Nonresidential cleaning, excluding cleaning of the
434 interiors of transportation equipment, and nonresidential
435 building pest control services (NAICS National Numbers 561710
436 and 561720).

437 2. As used in this paragraph, "NAICS" means those
438 classifications contained in the North American Industry
439 Classification System, as published in 2007 by the Office of
440 Management and Budget, Executive Office of the President.

441 3. Charges for detective, burglar protection, and other
442 protection security services performed in this state but used
443 outside this state are exempt from taxation. Charges for
444 detective, burglar protection, and other protection security
445 services performed outside this state and used in this state are



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446 subject to tax.

447 4. If a transaction involves both the sale or use of a
448 service taxable under this paragraph and the sale or use of a
449 service or any other item not taxable under this chapter, the
450 consideration paid must be separately identified and stated with
451 respect to the taxable and exempt portions of the transaction or
452 the entire transaction shall be presumed taxable. The burden
453 shall be on the seller of the service or the purchaser of the
454 service, whichever applicable, to overcome this presumption by
455 providing documentary evidence as to which portion of the
456 transaction is exempt from tax. The department is authorized to
457 adjust the amount of consideration identified as the taxable and
458 exempt portions of the transaction; however, a determination
459 that the taxable and exempt portions are inaccurately stated and
460 that the adjustment is applicable must be supported by
461 substantial competent evidence.

462 5. Each seller of services subject to sales tax pursuant to
463 this paragraph shall maintain a monthly log showing each
464 transaction for which sales tax was not collected because the
465 services meet the requirements of subparagraph 3. for out-of-
466 state use. The log must identify the purchaser's name, location
467 and mailing address, and federal employer identification number,
468 if a business, or the social security number, if an individual,
469 the service sold, the price of the service, the date of sale,
470 the reason for the exemption, and the sales invoice number. The
471 monthly log shall be maintained pursuant to the same
472 requirements and subject to the same penalties imposed for the
473 keeping of similar records pursuant to this chapter.

474 (j)1. Notwithstanding any other provision of this chapter,



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475 there is hereby levied a tax on the sale, use, consumption, or
476 storage for use in this state of any coin or currency, whether
477 in circulation or not, when such coin or currency:

478 a. Is not legal tender;

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

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

483 2. Such tax shall be at a rate of 6 percent of the price at
484 which the coin or currency is sold, exchanged, or traded, except
485 that, with respect to a coin or currency which is legal tender
486 of the United States and which is sold, exchanged, or traded,
487 such tax shall not be levied.

488 3. There are exempt from this tax exchanges of coins or
489 currency which are in general circulation in, and legal tender
490 of, one nation for coins or currency which are in general
491 circulation in, and legal tender of, another nation when
492 exchanged solely for use as legal tender and at an exchange rate
493 based on the relative value of each as a medium of exchange.

494 4. With respect to any transaction that involves the sale
495 of coins or currency taxable under this paragraph in which the
496 taxable amount represented by the sale of such coins or currency
497 exceeds \$500, the entire amount represented by the sale of such
498 coins or currency is exempt from the tax imposed under this
499 paragraph. The dealer must maintain proper documentation, as
500 prescribed by rule of the department, to identify that portion
501 of a transaction which involves the sale of coins or currency
502 and is exempt under this subparagraph.

503 (k) At the rate of 6 percent of the sales price of each



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504 gallon of diesel fuel not taxed under chapter 206 purchased for
505 use in a vessel, except dyed diesel fuel that is exempt pursuant
506 to s. 212.08(4)(a)4.

507 (1) Florists located in this state are liable for sales tax
508 on sales to retail customers regardless of where or by whom the
509 items sold are to be delivered. Florists located in this state
510 are not liable for sales tax on payments received from other
511 florists for items delivered to customers in this state.

512 (m) Operators of game concessions or other concessionaires
513 who customarily award tangible personal property as prizes may,
514 in lieu of paying tax on the cost price of such property, pay
515 tax on 25 percent of the gross receipts from such concession
516 activity.

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

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

523 (4) The tax imposed pursuant to this chapter shall be due
524 and payable according to the brackets set forth in s. 212.12.

525 (5) Notwithstanding any other provision of this chapter,
526 the maximum amount of tax imposed under this chapter and
527 collected on each sale or use of a boat in this state may not
528 exceed \$18,000 and on each repair of a boat in this state may
529 not exceed \$60,000.

530 Section 3. Section 212.0596, Florida Statutes, is amended
531 to read:

532 (Substantial rewording of section. See



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533 s. 212.0596, F.S., for present text.)
534 212.0596 Taxation of remote sales.—
535 (1) As used in this chapter, the term:
536 (a) "Remote sale" means a retail sale of tangible personal
537 property ordered by mail, telephone, the Internet, or other
538 means of communication from a person who receives the order
539 outside of this state and transports the property or causes the
540 property to be transported from any jurisdiction, including this
541 state, to a location in this state. For purposes of this
542 paragraph, tangible personal property delivered to a location
543 within this state is presumed to be used, consumed, distributed,
544 or stored to be used or consumed in this state.
545 (b) "Substantial number of remote sales" means any number
546 of taxable remote sales in the previous calendar year in which
547 the sum of the sales prices, as defined in s. 212.02(16),
548 exceeded \$100,000.
549 (2) Every person making a substantial number of remote
550 sales is a dealer for purposes of this chapter.
551 (3) The department may establish by rule procedures for
552 collecting the use tax from unregistered persons who but for
553 their remote purchases would not be required to remit sales or
554 use tax directly to the department. The procedures may provide
555 for waiver of registration, provisions for irregular remittance
556 of tax, elimination of the collection allowance, and
557 nonapplication of local option surtaxes.
558 Section 4. Section 212.05965, Florida Statutes, is created
559 to read:
560 212.05965 Taxation of marketplace sales.—
561 (1) As used in this chapter, the term:



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562 (a) "Marketplace" means any physical place or electronic
563 medium through which tangible personal property is offered for
564 sale.

565 (b) "Marketplace provider" means a person who facilitates a
566 retail sale by a marketplace seller by listing or advertising
567 for sale by the marketplace seller tangible personal property in
568 a marketplace and who directly, or indirectly through agreements
569 or arrangements with third parties, collects payment from the
570 customer and transmits all or part of the payment to the
571 marketplace seller, regardless of whether the marketplace
572 provider receives compensation or other consideration in
573 exchange for its services.

574 1. The term does not include a person who solely provides
575 travel agency services. As used in this subparagraph, the term
576 "travel agency services" means arranging, booking, or otherwise
577 facilitating for a commission, fee, or other consideration
578 vacation or travel packages, rental cars, or other travel
579 reservations; tickets for domestic or foreign travel by air,
580 rail, ship, bus, or other mode of transportation; or hotel or
581 other lodging accommodations.

582 2. The term does not include a person who is a delivery
583 network company unless the delivery network company is a
584 registered dealer for purposes of this chapter and the delivery
585 network company notifies all local merchants that sell through
586 the delivery network company's website or mobile application
587 that the delivery network company is subject to the requirements
588 of a marketplace provider under this section. As used in this
589 subparagraph, the term:

590 a. "Delivery network company" means a person who maintains



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591 a website or mobile application used to facilitate delivery
592 services, the sale of local products, or both.

593 b. "Delivery network courier" means a person who provides
594 delivery services through a delivery network company website or
595 mobile application using a personal means of transportation,
596 such as a motor vehicle as defined in s. 320.01(1), bicycle,
597 scooter, or other similar means of transportation; using public
598 transportation; or by walking.

599 c. "Delivery services" means the pickup and delivery by a
600 delivery network courier of one or more local products from a
601 local merchant to a customer, which may include the selection,
602 collection, and purchase of the local product in connection with
603 the delivery. The term does not include any delivery requiring
604 more than 75 miles of travel from the local merchant to the
605 customer.

606 d. "Local merchant" means a kitchen, a restaurant, or a
607 third-party merchant, including a grocery store, retail store,
608 convenience store, or business of another type, which is not
609 under common ownership or control of the delivery network
610 company.

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

614 3. The term does not include a payment processor business
615 that is appointed to handle payment transactions from various
616 channels, such as charge cards, credit cards, or debit cards,
617 and whose sole activity with respect to marketplace sales is to
618 handle payment transactions between two parties.

619 (c) "Marketplace seller" means a person who has an



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620 agreement with a marketplace provider and who makes retail sales
621 of tangible personal property through a marketplace owned,
622 operated, or controlled by the marketplace provider.

623 (2) A marketplace provider who has a physical presence in
624 this state or who is making or facilitating through a
625 marketplace a substantial number of remote sales as defined in
626 s. 212.0596(1) is a dealer for purposes of this chapter.

627 (3) A marketplace provider shall certify to its marketplace
628 sellers that it will collect and remit the tax imposed under
629 this chapter on taxable retail sales made through the
630 marketplace. Such certification may be included in the agreement
631 between the marketplace provider and the marketplace seller.

632 (4) (a) A marketplace seller may not collect and remit the
633 tax under this chapter on a taxable retail sale when the sale is
634 made through the marketplace and the marketplace provider
635 certifies, as required under subsection (3), that it will
636 collect and remit such tax. A marketplace seller shall exclude
637 such sales made through the marketplace from the marketplace
638 seller's tax return under s. 212.11.

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

643 2. A marketplace seller making a substantial number of
644 remote sales as defined in s. 212.0596(1) shall register and
645 shall collect and remit the tax imposed under this chapter on
646 all taxable retail sales made outside of the marketplace. For
647 the purposes of determining whether a marketplace seller made a
648 substantial number of remote sales, the marketplace seller shall



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649 consider only those sales made outside of the marketplace.

650 (5) (a) A marketplace provider shall allow the department to
651 examine and audit its books and records pursuant to s. 212.13.

652 For retail sales facilitated through a marketplace, the
653 department may not examine or audit the books and records of
654 marketplace sellers, nor may the department assess marketplace
655 sellers except to the extent that the marketplace provider seeks
656 relief under paragraph (b). The department may examine, audit,
657 and assess a marketplace seller for retail sales made outside of
658 the marketplace under paragraph (4) (b).

659 (b) The marketplace provider is relieved of liability for
660 the tax on the retail sale and the marketplace seller or
661 customer is liable for the tax imposed under this chapter if the
662 marketplace provider demonstrates to the department's
663 satisfaction that the marketplace provider made a reasonable
664 effort to obtain accurate information related to the retail
665 sales facilitated through the marketplace from the marketplace
666 seller, but that the failure to collect and pay the correct
667 amount of tax imposed under this chapter was due to the
668 provision of incorrect or incomplete information to the
669 marketplace provider by the marketplace seller. This paragraph
670 does not apply to a retail sale for which the marketplace
671 provider is the seller if the marketplace provider and the
672 marketplace seller are related parties or if transactions
673 between a marketplace seller and marketplace buyer are not
674 conducted at arm's length.

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

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



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678 agree by contract or otherwise that if a marketplace provider
679 pays the tax imposed under this chapter on a retail sale
680 facilitated through a marketplace for a marketplace seller as a
681 result of an audit or otherwise, the marketplace provider has
682 the right to recover such tax and any associated interest and
683 penalties from the marketplace seller.

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

687 (9) Chapter 213 applies to the administration of this
688 section to the extent that chapter does not conflict with this
689 section.

690 Section 5. Effective April 1, 2022, subsections (10) and
691 (11) are added to section 212.05965, Florida Statutes, as
692 created by this act, to read:

693 212.05965 Taxation of marketplace sales.—

694 (10) Notwithstanding any other law, the marketplace
695 provider is also responsible for collecting and remitting any
696 prepaid wireless E911 fee under s. 365.172, waste tire fee under
697 s. 403.718, and lead-acid battery fee under s. 403.7185 at the
698 time of sale for taxable retail sales made through its
699 marketplace.

700 (11) The marketplace provider and the marketplace seller
701 may contractually agree to have the marketplace seller collect
702 and remit all applicable taxes and fees if the marketplace
703 seller:

704 (a) Has annual U.S. gross sales of more than \$1 billion,
705 including the gross sales of any related entities, and in the
706 case of franchised entities, including the combined sales of all



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707 franchisees of a single franchisor;

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

710 (c) Notifies the department in a manner prescribed by the
711 department that the marketplace seller will collect and remit
712 all applicable taxes and fees on its sales through the
713 marketplace and is liable for failure to collect or remit
714 applicable taxes and fees on its sales.

715 Section 6. Paragraph (c) of subsection (2) and paragraph
716 (a) of subsection (5) of section 212.06, Florida Statutes, are
717 amended to read:

718 212.06 Sales, storage, use tax; collectible from dealers;
719 "dealer" defined; dealers to collect from purchasers;
720 legislative intent as to scope of tax.-

721 (2)

722 (c) The term "dealer" is further defined to mean every
723 person, as used in this chapter, who sells at retail or who
724 offers for sale at retail, or who has in his or her possession
725 for sale at retail; or for use, consumption, or distribution; or
726 for storage to be used or consumed in this state, tangible
727 personal property as defined herein, including a retailer who
728 transacts a substantial number of remote sales or a person who
729 is a marketplace provider making or facilitating a substantial
730 number of remote sales ~~mail-order sale.~~

731 (5) (a) 1. Except as provided in subparagraph 2., it is not
732 the intention of this chapter to levy a tax upon tangible
733 personal property imported, produced, or manufactured in this
734 state for export, provided that tangible personal property may
735 not be considered as being imported, produced, or manufactured



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736 for export unless the importer, producer, or manufacturer
737 delivers the same to a licensed exporter for exporting or to a
738 common carrier for shipment outside the state or mails the same
739 by United States mail to a destination outside the state; or, in
740 the case of aircraft being exported under their own power to a
741 destination outside the continental limits of the United States,
742 by submission to the department of a duly signed and validated
743 United States customs declaration, showing the departure of the
744 aircraft from the continental United States; and further with
745 respect to aircraft, the canceled United States registry of said
746 aircraft; or in the case of parts and equipment installed on
747 aircraft of foreign registry, by submission to the department of
748 documentation, the extent of which shall be provided by rule,
749 showing the departure of the aircraft from the continental
750 United States; nor is it the intention of this chapter to levy a
751 tax on any sale which the state is prohibited from taxing under
752 the Constitution or laws of the United States. Every retail sale
753 made to a person physically present at the time of sale shall be
754 presumed to have been delivered in this state.

755 2.a. Notwithstanding subparagraph 1., a tax is levied on
756 each sale of tangible personal property to be transported to a
757 cooperating state as defined in sub-subparagraph c., at the rate
758 specified in sub-subparagraph d. However, a Florida dealer will
759 be relieved from the requirements of collecting taxes pursuant
760 to this subparagraph if the Florida dealer obtains from the
761 purchaser an affidavit setting forth the purchaser's name,
762 address, state taxpayer identification number, and a statement
763 that the purchaser is aware of his or her state's use tax laws,
764 is a registered dealer in Florida or another state, or is



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765 purchasing the tangible personal property for resale or is
766 otherwise not required to pay the tax on the transaction. The
767 department may, by rule, provide a form to be used for the
768 purposes set forth herein.

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

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

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

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

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

790 (V) Such state agrees to provide to the department records
791 obtained by it from retailers or dealers in such state showing
792 delivery of tangible personal property into this state upon
793 which no sales or use tax has been paid in a manner similar to



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794 that provided in sub-subparagraph g.

795 c. For purposes of this subparagraph, "sales of tangible
796 personal property to be transported to a cooperating state"
797 means remote ~~mail-order~~ sales to a person who is in the
798 cooperating state at the time the order is executed, from a
799 dealer who receives that order in this state.

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

805 e. The tax levied by sub-subparagraph a., when collected,
806 shall be held in the State Treasury in trust for the benefit of
807 the cooperating state and shall be paid to it at a time agreed
808 upon between the department, acting for this state, and the
809 cooperating state or the department or agency designated by it
810 to act for it; however, such payment shall in no event be made
811 later than 30 days from the last day of the calendar quarter
812 after the tax was collected. Funds held in trust for the benefit
813 of a cooperating state shall not be subject to the service
814 charges imposed by s. 215.20.

815 f. The department is authorized to perform such acts and to
816 provide such cooperation to a cooperating state with reference
817 to the tax levied by sub-subparagraph a. as is required of the
818 cooperating state by sub-subparagraph b.

819 g. In furtherance of this act, dealers selling tangible
820 personal property for delivery in another state shall make
821 available to the department, upon request of the department,
822 records of all tangible personal property so sold. Such records



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823 shall include a description of the property, the name and
824 address of the purchaser, the name and address of the person to
825 whom the property was sent, the purchase price of the property,
826 information regarding whether sales tax was paid in this state
827 on the purchase price, and such other information as the
828 department may by rule prescribe.

829 Section 7. Paragraph (a) of subsection (1) and paragraph
830 (a) of subsection (5) of section 212.12, Florida Statutes, are
831 amended to read:

832 212.12 Dealer's credit for collecting tax; penalties for
833 noncompliance; powers of Department of Revenue in dealing with
834 delinquents; brackets applicable to taxable transactions;
835 records required.—

836 (1) (a) ~~1.~~ Notwithstanding any other law and for the purpose
837 of compensating persons granting licenses for and the lessors of
838 real and personal property taxed hereunder, for the purpose of
839 compensating dealers in tangible personal property, for the
840 purpose of compensating dealers providing communication services
841 and taxable services, for the purpose of compensating owners of
842 places where admissions are collected, and for the purpose of
843 compensating remitters of any taxes or fees reported on the same
844 documents utilized for the sales and use tax, as compensation
845 for the keeping of prescribed records, filing timely tax
846 returns, and the proper accounting and remitting of taxes by
847 them, such seller, person, lessor, dealer, owner, and remitter
848 ~~(except dealers who make mail order sales)~~ who files the return
849 required pursuant to s. 212.11 only by electronic means and who
850 pays the amount due on such return only by electronic means
851 shall be allowed 2.5 percent of the amount of the tax due,



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852 accounted for, and remitted to the department in the form of a
853 deduction. However, if the amount of the tax due and remitted to
854 the department by electronic means for the reporting period
855 exceeds \$1,200, an allowance is not allowed for all amounts in
856 excess of \$1,200. For purposes of this paragraph ~~subparagraph~~,
857 the term "electronic means" has the same meaning as provided in
858 s. 213.755(2) (c).

859 ~~2. The executive director of the department is authorized~~
860 ~~to negotiate a collection allowance, pursuant to rules~~
861 ~~promulgated by the department, with a dealer who makes mail~~
862 ~~order sales. The rules of the department shall provide~~
863 ~~guidelines for establishing the collection allowance based upon~~
864 ~~the dealer's estimated costs of collecting the tax, the volume~~
865 ~~and value of the dealer's mail order sales to purchasers in this~~
866 ~~state, and the administrative and legal costs and likelihood of~~
867 ~~achieving collection of the tax absent the cooperation of the~~
868 ~~dealer. However, in no event shall the collection allowance~~
869 ~~negotiated by the executive director exceed 10 percent of the~~
870 ~~tax remitted for a reporting period.~~

871 (5) (a) The department is authorized to audit or inspect the
872 records and accounts of dealers defined herein, including audits
873 or inspections of dealers who make remote ~~mail order~~ sales ~~to~~
874 ~~the extent permitted by another state~~, and to correct by credit
875 any overpayment of tax, and, in the event of a deficiency, an
876 assessment shall be made and collected. No administrative
877 finding of fact is necessary prior to the assessment of any tax
878 deficiency.

879 Section 8. Paragraph (f) of subsection (3) of section
880 212.18, Florida Statutes, is amended to read:



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881 212.18 Administration of law; registration of dealers;
882 rules.—

883 (3)

884 (f) As used in this paragraph, the term "exhibitor" means a
885 person who enters into an agreement authorizing the display of
886 tangible personal property or services at a convention or a
887 trade show. The following provisions apply to the registration
888 of exhibitors as dealers under this chapter:

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

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

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

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

903

904 A person who conducts a convention or a trade show must make his
905 or her exhibitor's agreements available to the department for
906 inspection and copying.

907 Section 9. Subsection (4) of section 212.20, Florida
908 Statutes, is amended to read:

909 212.20 Funds collected, disposition; additional powers of



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910 department; operational expense; refund of taxes adjudicated
911 unconstitutionally collected.—

912 (4) When there has been a final adjudication that any tax
913 pursuant to s. 212.0596 or s. 212.05965 was levied, collected,
914 or both, contrary to the Constitution of the United States or
915 the State Constitution, the department shall, in accordance with
916 rules, determine, based upon claims for refund and other
917 evidence and information, who paid such tax or taxes, and refund
918 to each such person the amount of tax paid. For purposes of this
919 subsection, a "final adjudication" is a decision of a court of
920 competent jurisdiction from which no appeal can be taken or from
921 which the official or officials of this state with authority to
922 make such decisions has or have decided not to appeal.

923 Section 10. Subsection (5) of section 213.27, Florida
924 Statutes, is amended to read:

925 213.27 Contracts with debt collection agencies and certain
926 vendors.—

927 (5) The department may, for the purpose of ascertaining the
928 amount of or collecting any taxes due from a person making or
929 facilitating remote sales under s. 212.0596 or s. 212.05965
930 ~~doing mail order business~~ in this state, contract with any
931 auditing agency doing business within or without this state for
932 the purpose of conducting an audit of such person ~~mail order~~
933 ~~business~~; however, such audit agency may not conduct an audit on
934 behalf of the department of any person domiciled in this state,
935 person registered for sales and use tax purposes in this state,
936 or corporation filing a Florida corporate tax return, if any
937 such person or corporation objects to such audit in writing to
938 the department and the auditing agency. The department shall



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939 notify the taxpayer by mail at least 30 days before the
940 department assigns the collection of such taxes.

941 Section 11. This act first applies to remote sales made or
942 facilitated on or after July 1, 2021, by a person who made or
943 facilitated a substantial number of remote sales in calendar
944 year 2020.

945 Section 12. (1) Upon registration with the Department of
946 Revenue, a person subject to the requirements of this act to
947 collect and remit the tax under chapter 212, Florida Statutes,
948 on remote sales is relieved of liability for tax, penalty, and
949 interest due on remote sales that occurred before the effective
950 date of this act, including a person who is found by the
951 Department of Revenue to have had a physical presence in this
952 state before the effective date of this act. This subsection is
953 also intended to provide relief to a marketplace seller for
954 sales made before the effective date of this act which were
955 facilitated by a marketplace provider. For a marketplace
956 provider with a physical presence in this state, this subsection
957 is intended to provide relief only for sales facilitated by the
958 marketplace provider on behalf of a marketplace seller.

959 (2) A person who owes use tax under chapter 212, Florida
960 Statutes, on the purchase of tangible personal property ordered
961 by remote sale that was conducted before the effective date of
962 this act is relieved of liability for tax, penalty, and interest
963 due. This subsection does not apply to the use tax liability of
964 a registered dealer.

965 (3) This section does not establish a right to a refund of
966 taxes already paid.

967 Section 13. (1) The Department of Revenue is authorized,



968 and all conditions are deemed met, to adopt emergency rules
969 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
970 administering this act.

971 (2) Notwithstanding any other law, emergency rules adopted
972 pursuant to subsection (1) are effective for 6 months after
973 adoption and may be renewed during the pendency of procedures to
974 adopt permanent rules addressing the subject of the emergency
975 rules.

976 (3) This section shall take effect upon this act becoming a
977 law and expires July 1, 2022.

978 Section 14. If any provision of this act or its application
979 to any person or circumstance is held invalid, the invalidity
980 does not affect other provisions or applications of the act
981 which can be given effect without the invalid provision or
982 application, and to this end the provisions of this act are
983 severable.

984 Section 15. Except as otherwise expressly provided in this
985 act and except for this section, which shall take effect upon
986 this act becoming a law, this act shall take effect July 1,
987 2021.

988
989 ===== T I T L E A M E N D M E N T =====

990 And the title is amended as follows:

991 Delete everything before the enacting clause
992 and insert:

993 A bill to be entitled

994 An act relating to the sales and use tax; amending s.
995 212.02, F.S.; expanding the definition of the term
996 "retail sale" to include sales facilitated through a



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997 marketplace; conforming a provision to changes made by
998 the act; amending s. 212.05, F.S.; conforming a
999 provision to changes made by the act; amending s.
1000 212.0596, F.S.; replacing provisions relating to the
1001 taxation of mail order sales with provisions relating
1002 to the taxation of remote sales; defining the terms
1003 "remote sale" and "substantial number of remote
1004 sales"; providing that every person making a
1005 substantial number of remote sales is a dealer for
1006 purposes of the sales and use tax; authorizing the
1007 Department of Revenue to adopt rules for collecting
1008 use taxes from unregistered persons; creating s.
1009 212.05965, F.S.; defining terms; providing that
1010 certain marketplace providers are dealers for purposes
1011 of the sales and use tax; requiring marketplace
1012 providers to provide a certain certification to their
1013 marketplace sellers; specifying requirements for
1014 marketplace sellers; requiring marketplace providers
1015 to allow the Department of Revenue to examine and
1016 audit their books and records; specifying the
1017 examination and audit authority of the department;
1018 providing that a marketplace seller, rather than the
1019 marketplace provider, is liable for sales tax
1020 collection and remittance under certain circumstances;
1021 authorizing marketplace providers and marketplace
1022 sellers to enter into agreements for the recovery of
1023 certain taxes, interest, and penalties; providing
1024 construction and applicability; amending s. 212.05965,
1025 F.S.; requiring marketplace providers to collect and



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1026 remit certain additional fees at the time of sale;
1027 authorizing marketplace providers and marketplace
1028 sellers to contractually agree for marketplace sellers
1029 to collect applicable taxes and fees; specifying
1030 requirements for marketplace sellers who collect such
1031 taxes and fees; providing for liability of sellers who
1032 fail to collect or remit such taxes and fees; amending
1033 s. 212.06, F.S.; revising the definition of the term
1034 "dealer"; conforming provisions to changes made by the
1035 act; amending s. 212.12, F.S.; deleting the authority
1036 of the department's executive director to negotiate a
1037 collection allowance with certain dealers; conforming
1038 provisions to changes made by the act; amending s.
1039 212.18, F.S.; conforming a provision to changes made
1040 by the act; amending s. 212.20, F.S.; providing
1041 applicability of requirements for refund of taxes
1042 adjudicated unconstitutionally collected to taxes
1043 levied or collected pursuant to marketplace
1044 provisions; amending s. 213.27, F.S.; conforming
1045 provisions to changes made by the act; providing
1046 applicability; providing relief to certain persons for
1047 liability for tax, penalty, and interest due on
1048 certain remote sales and owed on certain purchases
1049 that occurred before the effective date of the act;
1050 providing construction; authorizing the department to
1051 adopt emergency rules; providing for expiration of
1052 that authority; providing for severability; providing
1053 effective dates.