



639448

LEGISLATIVE ACTION

Senate

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House

Senator Farmer moved the following:

Senate Amendment (with title amendment)

Delete lines 205 - 2048

and insert:

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

b. Each occasional or isolated sale of an aircraft, boat, mobile home, or motor vehicle of a class or type which is



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

37 2. This paragraph does not apply to the sale of a boat or
38 aircraft by or through a registered dealer under this chapter to
39 a purchaser who, at the time of taking delivery, is a
40 nonresident of this state, does not make his or her permanent



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

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

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

66 (II) The purchaser removes the aircraft from the state to a
67 foreign jurisdiction within 10 days after the date the aircraft
68 is registered by the applicable foreign airworthiness authority;
69 and



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

72

73 For purposes of this sub-subparagraph, the term "foreign
74 jurisdiction" means any jurisdiction outside of the United
75 States or any of its territories;

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

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

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

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

98 f. Unless the nonresident purchaser of a boat of 5 net tons



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

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

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

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

125 (IV) The department is authorized to require dealers who
126 purchase decals to file reports with the department and may
127 prescribe all necessary records by rule. All such records are



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128 subject to inspection by the department.

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

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

149 (VII) The department is authorized to adopt rules necessary
150 to administer and enforce this subparagraph and to publish the
151 necessary forms and instructions.

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

155
156 If the purchaser fails to remove the qualifying boat from this



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

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



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186 paid by the owner.

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

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

193 a. If the motor vehicle is rented in Florida, the entire
194 amount of such rental is taxable, even if the vehicle is dropped
195 off in another state.

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

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

205 3. The tax imposed by this chapter does not apply to the
206 lease or rental of a commercial motor vehicle as defined in s.
207 316.003(13)(a) to one lessee or rentee for a period of not less
208 than 12 months when tax was paid on the purchase price of such
209 vehicle by the lessor. To the extent tax was paid with respect
210 to the purchase of such vehicle in another state, territory of
211 the United States, or the District of Columbia, the Florida tax
212 payable shall be reduced in accordance with the provisions of s.
213 212.06(7). This subparagraph shall only be available when the
214 lease or rental of such property is an established business or



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215 part of an established business or the same is incidental or
216 germane to such business.

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

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

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

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

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

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

239 (IV) No additional tax under this chapter or chapter 202 is
240 due or payable if a purchaser of a prepaid calling arrangement
241 who has paid tax under this chapter on the sale or recharge of
242 such arrangement applies one or more units of the prepaid
243 calling arrangement to obtain communications services as



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244 described in s. 202.11(9)(b)3., other services that are not
245 communications services, or products.

246 b. The installation of telecommunication and telegraphic
247 equipment.

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

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

265 (f) At the rate of 6 percent on the sale, rental, use,
266 consumption, or storage for use in this state of machines and
267 equipment, and parts and accessories therefor, used in
268 manufacturing, processing, compounding, producing, mining, or
269 quarrying personal property for sale or to be used in furnishing
270 communications, transportation, or public utility services.

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



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

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

284 b. Such publications are labeled as part of the designated
285 newspaper or magazine publication into which they are to be
286 inserted; and

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

290 (h)1. A tax is imposed at the rate of 4 percent on the
291 charges for the use of coin-operated amusement machines. The tax
292 shall be calculated by dividing the gross receipts from such
293 charges for the applicable reporting period by a divisor,
294 determined as provided in this subparagraph, to compute gross
295 taxable sales, and then subtracting gross taxable sales from
296 gross receipts to arrive at the amount of tax due. For counties
297 that do not impose a discretionary sales surtax, the divisor is
298 equal to 1.04; for counties that impose a 0.5 percent
299 discretionary sales surtax, the divisor is equal to 1.045; for
300 counties that impose a 1 percent discretionary sales surtax, the
301 divisor is equal to 1.050; and for counties that impose a 2



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

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

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

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

325 c. If the proprietor of the business where the machine is
326 located does not own the machine, he or she shall be deemed to
327 be the lessee and operator of the machine and is responsible for
328 the payment of the tax on sales, unless such responsibility is
329 otherwise provided for in a written agreement between him or her
330 and the machine owner.



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

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



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

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

372 4. The provisions of this paragraph do not apply to coin-
373 operated amusement machines owned and operated by churches or
374 synagogues.

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

379 6. The department may adopt rules necessary to administer
380 the provisions of this paragraph.

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

382 a. Detective, burglar protection, and other protection
383 services (NAICS National Numbers 561611, 561612, 561613, and
384 561621). Fingerprint services required under s. 790.06 or s.
385 790.062 are not subject to the tax. Any law enforcement officer,
386 as defined in s. 943.10, who is performing approved duties as
387 determined by his or her local law enforcement agency in his or
388 her capacity as a law enforcement officer, and who is subject to



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

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

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

414 3. Charges for detective, burglar protection, and other
415 protection security services performed in this state but used
416 outside this state are exempt from taxation. Charges for
417 detective, burglar protection, and other protection security



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418 services performed outside this state and used in this state are
419 subject to tax.

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

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



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447 (j)1. Notwithstanding any other provision of this chapter,
448 there is hereby levied a tax on the sale, use, consumption, or
449 storage for use in this state of any coin or currency, whether
450 in circulation or not, when such coin or currency:
451 a. Is not legal tender;
452 b. If legal tender, is sold, exchanged, or traded at a rate
453 in excess of its face value; or
454 c. Is sold, exchanged, or traded at a rate based on its
455 precious metal content.
456 2. Such tax shall be at a rate of 6 percent of the price at
457 which the coin or currency is sold, exchanged, or traded, except
458 that, with respect to a coin or currency which is legal tender
459 of the United States and which is sold, exchanged, or traded,
460 such tax shall not be levied.
461 3. There are exempt from this tax exchanges of coins or
462 currency which are in general circulation in, and legal tender
463 of, one nation for coins or currency which are in general
464 circulation in, and legal tender of, another nation when
465 exchanged solely for use as legal tender and at an exchange rate
466 based on the relative value of each as a medium of exchange.
467 4. With respect to any transaction that involves the sale
468 of coins or currency taxable under this paragraph in which the
469 taxable amount represented by the sale of such coins or currency
470 exceeds \$500, the entire amount represented by the sale of such
471 coins or currency is exempt from the tax imposed under this
472 paragraph. The dealer must maintain proper documentation, as
473 prescribed by rule of the department, to identify that portion
474 of a transaction which involves the sale of coins or currency
475 and is exempt under this subparagraph.



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

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

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

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

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

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

499 (5) Notwithstanding any other provision of this chapter,
500 the maximum amount of tax imposed under this chapter and
501 collected on each sale or use of a boat in this state may not
502 exceed \$18,000 and on each repair of a boat in this state may
503 not exceed \$60,000.

504 Section 4. Paragraph (c) of subsection (4) of section



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505 212.054, Florida Statutes, is amended to read:

506 212.054 Discretionary sales surtax; limitations,
507 administration, and collection.—

508 (4)

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

524 a. The county's latest official population determined
525 pursuant to s. 186.901;

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

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

529
530 divided by the sum of all such products of the counties levying
531 the surtax during the most recent distribution period.

532 2. The department shall compute distribution factors for
533 eligible counties once each quarter and make appropriate



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534 quarterly distributions.

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

545 Section 5. Section 212.0596, Florida Statutes, is amended
546 to read:

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

549 212.0596 Taxation of remote sales.—

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

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

560 (b) "Substantial number of remote sales" means any number
561 of taxable remote sales in the previous calendar year in which
562 the sum of the sales prices, as defined in s. 212.02(16),



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563 exceeded \$100,000.

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

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

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

578 Section 6. Section 212.05965, Florida Statutes, is created
579 to read:

580 212.05965 Taxation of marketplace sales.-

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

582 (a) "Marketplace" means any physical place or electronic
583 medium through which tangible personal property is offered for
584 sale.

585 (b) "Marketplace provider" means a person who facilitates a
586 retail sale by a marketplace seller by listing or advertising
587 for sale by the marketplace seller tangible personal property in
588 a marketplace and who directly, or indirectly through agreements
589 or arrangements with third parties, collects payment from the
590 customer and transmits all or part of the payment to the
591 marketplace seller, regardless of whether the marketplace



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592 provider receives compensation or other consideration in
593 exchange for its services.

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

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

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

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

619 c. "Delivery services" means the pickup and delivery by a
620 delivery network courier of one or more local products from a



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621 local merchant to a customer, which may include the selection,
622 collection, and purchase of the local product in connection with
623 the delivery. The term does not include any delivery requiring
624 more than 75 miles of travel from the local merchant to the
625 customer.

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

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

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

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

644 (2) A marketplace provider that has a physical presence in
645 this state or who is making or facilitating through a
646 marketplace a substantial number of remote sales as defined in
647 s. 212.0596(1) is a dealer for purposes of this chapter.

648 (3) A marketplace provider that is a dealer under this
649 chapter shall certify to its marketplace sellers that it will



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650 collect and remit the tax imposed under this chapter on taxable
651 retail sales made through the marketplace. Such certification
652 may be included in the agreement between the marketplace
653 provider and the marketplace seller.

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

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

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

673 (5) (a) A marketplace provider that is a dealer under this
674 chapter shall allow the department to examine and audit its
675 books and records pursuant to s. 212.13. For retail sales
676 facilitated through a marketplace, the department may not
677 examine or audit the books and records of marketplace sellers,
678 nor may the department assess marketplace sellers except to the



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679 extent that the marketplace provider seeks relief under
680 paragraph (b). The department may examine, audit, and assess a
681 marketplace seller for retail sales made outside of a
682 marketplace under paragraph (4) (b). This paragraph does not
683 provide relief to a marketplace seller who is under audit; has
684 been issued a bill, notice, or demand for payment; or is under
685 an administrative or judicial proceeding before July 1, 2021.

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

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

704 (7) A marketplace provider and a marketplace seller may
705 agree by contract or otherwise that if a marketplace provider
706 pays the tax imposed under this chapter on a retail sale
707 facilitated through a marketplace for a marketplace seller as a



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708 result of an audit or otherwise, the marketplace provider has
709 the right to recover such tax and any associated interest and
710 penalties from the marketplace seller.

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

714 (9) Chapter 213 applies to the administration of this
715 section to the extent that chapter does not conflict with this
716 section.

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

720 212.05965 Taxation of marketplace sales.—

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

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

731 (a) Has annual United States gross sales of more than \$1
732 billion, including the gross sales of any related entities, and
733 in the case of franchised entities, including the combined sales
734 of all franchisees of a single franchisor;

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



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

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

745 212.06 Sales, storage, use tax; collectible from dealers;
746 "dealer" defined; dealers to collect from purchasers;
747 legislative intent as to scope of tax.-

748 (2)

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

759 (5) (a) 1. Except as provided in subparagraph 2., it is not
760 the intention of this chapter to levy a tax upon tangible
761 personal property imported, produced, or manufactured in this
762 state for export, provided that tangible personal property may
763 not be considered as being imported, produced, or manufactured
764 for export unless the importer, producer, or manufacturer
765 delivers the same to a licensed exporter for exporting or to a



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766 common carrier for shipment outside the state or mails the same
767 by United States mail to a destination outside the state; or, in
768 the case of aircraft being exported under their own power to a
769 destination outside the continental limits of the United States,
770 by submission to the department of a duly signed and validated
771 United States customs declaration, showing the departure of the
772 aircraft from the continental United States; and further with
773 respect to aircraft, the canceled United States registry of said
774 aircraft; or in the case of parts and equipment installed on
775 aircraft of foreign registry, by submission to the department of
776 documentation, the extent of which shall be provided by rule,
777 showing the departure of the aircraft from the continental
778 United States; nor is it the intention of this chapter to levy a
779 tax on any sale which the state is prohibited from taxing under
780 the Constitution or laws of the United States. Every retail sale
781 made to a person physically present at the time of sale shall be
782 presumed to have been delivered in this state.

783 2.a. Notwithstanding subparagraph 1., a tax is levied on
784 each sale of tangible personal property to be transported to a
785 cooperating state as defined in sub-subparagraph c., at the rate
786 specified in sub-subparagraph d. However, a Florida dealer will
787 be relieved from the requirements of collecting taxes pursuant
788 to this subparagraph if the Florida dealer obtains from the
789 purchaser an affidavit setting forth the purchaser's name,
790 address, state taxpayer identification number, and a statement
791 that the purchaser is aware of his or her state's use tax laws,
792 is a registered dealer in Florida or another state, or is
793 purchasing the tangible personal property for resale or is
794 otherwise not required to pay the tax on the transaction. The



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795 department may, by rule, provide a form to be used for the
796 purposes set forth herein.

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

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

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

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

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

818 (V) Such state agrees to provide to the department records
819 obtained by it from retailers or dealers in such state showing
820 delivery of tangible personal property into this state upon
821 which no sales or use tax has been paid in a manner similar to
822 that provided in sub-subparagraph g.

823 c. For purposes of this subparagraph, "sales of tangible



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824 personal property to be transported to a cooperating state"
825 means remote ~~mail-order~~ sales to a person who is in the
826 cooperating state at the time the order is executed, from a
827 dealer who receives that order in this state.

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

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

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

847 g. In furtherance of this act, dealers selling tangible
848 personal property for delivery in another state shall make
849 available to the department, upon request of the department,
850 records of all tangible personal property so sold. Such records
851 shall include a description of the property, the name and
852 address of the purchaser, the name and address of the person to



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853 whom the property was sent, the purchase price of the property,
854 information regarding whether sales tax was paid in this state
855 on the purchase price, and such other information as the
856 department may by rule prescribe.

857 Section 9. Paragraph (b) of subsection (1) of section
858 212.07, Florida Statutes, is amended to read:

859 212.07 Sales, storage, use tax; tax added to purchase
860 price; dealer not to absorb; liability of purchasers who cannot
861 prove payment of the tax; penalties; general exemptions.—

862 (1)

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



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

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

903 212.11 Tax returns and regulations.—

904 (4)

905 (f) A marketplace provider that is a dealer under this
906 chapter or a person who is required to collect and remit sales
907 tax on remote sales shall file returns and pay taxes by
908 electronic means under s. 213.755.

909 Section 11. Paragraph (a) of subsection (1), paragraph (a)
910 of subsection (5), and subsections (9), (10), (11), and (14) of



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911 section 212.12, Florida Statutes, are amended to read:

912 212.12 Dealer's credit for collecting tax; penalties for
913 noncompliance; powers of Department of Revenue in dealing with
914 delinquents; rounding ~~brackets applicable to taxable~~
915 ~~transactions~~; records required.-

916 (1) (a) ~~1-~~ Notwithstanding any other law and for the purpose
917 of compensating persons granting licenses for and the lessors of
918 real and personal property taxed hereunder, for the purpose of
919 compensating dealers in tangible personal property, for the
920 purpose of compensating dealers providing communication services
921 and taxable services, for the purpose of compensating owners of
922 places where admissions are collected, and for the purpose of
923 compensating remitters of any taxes or fees reported on the same
924 documents utilized for the sales and use tax, as compensation
925 for the keeping of prescribed records, filing timely tax
926 returns, and the proper accounting and remitting of taxes by
927 them, such seller, person, lessor, dealer, owner, and remitter
928 ~~(except dealers who make mail order sales)~~ who files the return
929 required pursuant to s. 212.11 only by electronic means and who
930 pays the amount due on such return only by electronic means
931 shall be allowed 2.5 percent of the amount of the tax due,
932 accounted for, and remitted to the department in the form of a
933 deduction. However, if the amount of the tax due and remitted to
934 the department by electronic means for the reporting period
935 exceeds \$1,200, an allowance is not allowed for all amounts in
936 excess of \$1,200. For purposes of this paragraph ~~subparagraph~~,
937 the term "electronic means" has the same meaning as provided in
938 s. 213.755(2) (c).

939 ~~2. The executive director of the department is authorized~~



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

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

959 (9) Taxes imposed by this chapter upon the privilege of the
960 use, consumption, storage for consumption, or sale of tangible
961 personal property, admissions, license fees, rentals,
962 ~~communication services~~, and upon the sale or use of services as
963 herein taxed shall be collected upon the basis of an addition of
964 the tax imposed by this chapter to the total price of such
965 admissions, license fees, rentals, ~~communication~~ or ~~other~~
966 services, or sale price of such article or articles that are
967 purchased, sold, or leased at any one time by or to a customer
968 or buyer; the dealer, or person charged herein, is required to



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969 pay a privilege tax in the amount of the tax imposed by this
970 chapter on the total of his or her gross sales of tangible
971 personal property, admissions, license fees, and rentals, ~~and~~
972 ~~communication services~~ or to collect a tax upon the sale or use
973 of services, and such person or dealer shall add the tax imposed
974 by this chapter to the price, license fee, rental, ~~or~~
975 admissions, ~~and communication~~ or ~~other~~ services and collect the
976 total sum from the purchaser, admittee, licensee, lessee, or
977 consumer. ~~The department shall make available in an electronic~~
978 ~~format or otherwise the tax amounts and the following brackets~~
979 ~~applicable to all transactions taxable at the rate of 6 percent:~~

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

982 ~~(b) On single sales in amounts from 10 cents to 16 cents,~~
983 ~~both inclusive, 1 cent shall be added for taxes.~~

984 ~~(c) On sales in amounts from 17 cents to 33 cents, both~~
985 ~~inclusive, 2 cents shall be added for taxes.~~

986 ~~(d) On sales in amounts from 34 cents to 50 cents, both~~
987 ~~inclusive, 3 cents shall be added for taxes.~~

988 ~~(e) On sales in amounts from 51 cents to 66 cents, both~~
989 ~~inclusive, 4 cents shall be added for taxes.~~

990 ~~(f) On sales in amounts from 67 cents to 83 cents, both~~
991 ~~inclusive, 5 cents shall be added for taxes.~~

992 ~~(g) On sales in amounts from 84 cents to \$1, both~~
993 ~~inclusive, 6 cents shall be added for taxes.~~

994 ~~(h) On sales in amounts of more than \$1, 6 percent shall be~~
995 ~~charged upon each dollar of price, plus the appropriate bracket~~
996 ~~charge upon any fractional part of a dollar.~~

997 (10) (a) A dealer must calculate the tax due on the



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998 privilege of the use, consumption, storage for consumption, or
999 sale of tangible personal property, admissions, license fees,
1000 rentals, and upon the sale or use of services, based on a
1001 rounding algorithm that meets the following criteria:

1002 1. The computation of the tax must be carried to the third
1003 decimal place.

1004 2. The tax must be rounded to the whole cent using a method
1005 that rounds up to the next cent whenever the third decimal place
1006 is greater than four.

1007 (b) A dealer may apply the rounding algorithm to the
1008 aggregate tax amount computed on all taxable items on an invoice
1009 or to the taxable amount on each individual item on the invoice
1010 ~~In counties which have adopted a discretionary sales surtax at~~
1011 ~~the rate of 1 percent, the department shall make available in an~~
1012 ~~electronic format or otherwise the tax amounts and the following~~
1013 ~~brackets applicable to all taxable transactions that would~~
1014 ~~otherwise have been transactions taxable at the rate of 6~~
1015 ~~percent:~~

1016 ~~(a) On single sales of less than 10 cents, no tax shall be~~
1017 ~~added.~~

1018 ~~(b) On single sales in amounts from 10 cents to 14 cents,~~
1019 ~~both inclusive, 1 cent shall be added for taxes.~~

1020 ~~(c) On sales in amounts from 15 cents to 28 cents, both~~
1021 ~~inclusive, 2 cents shall be added for taxes.~~

1022 ~~(d) On sales in amounts from 29 cents to 42 cents, both~~
1023 ~~inclusive, 3 cents shall be added for taxes.~~

1024 ~~(e) On sales in amounts from 43 cents to 57 cents, both~~
1025 ~~inclusive, 4 cents shall be added for taxes.~~

1026 ~~(f) On sales in amounts from 58 cents to 71 cents, both~~



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1027 ~~inclusive, 5 cents shall be added for taxes.~~
1028 ~~(g) On sales in amounts from 72 cents to 85 cents, both~~
1029 ~~inclusive, 6 cents shall be added for taxes.~~
1030 ~~(h) On sales in amounts from 86 cents to \$1, both~~
1031 ~~inclusive, 7 cents shall be added for taxes.~~
1032 ~~(i) On sales in amounts from \$1 up to, and including, the~~
1033 ~~first \$5,000 in price, 7 percent shall be charged upon each~~
1034 ~~dollar of price, plus the appropriate bracket charge upon any~~
1035 ~~fractional part of a dollar.~~
1036 ~~(j) On sales in amounts of more than \$5,000 in price, 7~~
1037 ~~percent shall be added upon the first \$5,000 in price, and 6~~
1038 ~~percent shall be added upon each dollar of price in excess of~~
1039 ~~the first \$5,000 in price, plus the bracket charges upon any~~
1040 ~~fractional part of a dollar as provided for in subsection (9).~~
1041 ~~(11) The department shall make available in an electronic~~
1042 ~~format or otherwise the tax amounts and brackets applicable to~~
1043 ~~all taxable transactions that occur in counties that have a~~
1044 ~~surtax at a rate other than 1 percent which would otherwise have~~
1045 ~~been transactions taxable at the rate of 6 percent. Likewise,~~
1046 ~~the department shall make available in an electronic format or~~
1047 ~~otherwise the tax amounts and brackets applicable to~~
1048 ~~transactions taxable at 4.35 percent pursuant to s.~~
1049 ~~212.05(1)(e)1.c. or the applicable tax rate pursuant to s.~~
1050 ~~212.031(1) and on transactions which would otherwise have been~~
1051 ~~so taxable in counties which have adopted a discretionary sales~~
1052 ~~surtax.~~
1053 ~~(14) If it is determined upon audit that a dealer has~~
1054 ~~collected and remitted taxes by applying the applicable tax rate~~
1055 ~~to each transaction as described in subsection (9) and rounding~~



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1056 ~~the tax due to the nearest whole cent rather than applying the~~
1057 ~~appropriate bracket system provided by law or department rule,~~
1058 ~~the dealer shall not be held liable for additional tax, penalty,~~
1059 ~~and interest resulting from such failure if:~~

1060 ~~(a) The dealer acted in a good faith belief that rounding~~
1061 ~~to the nearest whole cent was the proper method of determining~~
1062 ~~the amount of tax due on each taxable transaction.~~

1063 ~~(b) The dealer timely reported and remitted all taxes~~
1064 ~~collected on each taxable transaction.~~

1065 ~~(c) The dealer agrees in writing to future compliance with~~
1066 ~~the laws and rules concerning brackets applicable to the~~
1067 ~~dealer's transactions.~~

1068 Section 12. Present paragraphs (c) through (f) of
1069 subsection (3) of section 212.18, Florida Statutes, are
1070 redesignated as paragraphs (d) through (g), respectively, a new
1071 paragraph (c) is added to that subsection, and present paragraph
1072 (f) of that subsection is amended, to read:

1073 212.18 Administration of law; registration of dealers;
1074 rules.-

1075 (3)

1076 (c) A marketplace provider that is a dealer under this
1077 chapter or a person who is required to collect and remit sales
1078 tax on remote sales must file with the department an application
1079 for a certificate of registration electronically.

1080 (g) ~~(f)~~ As used in this paragraph, the term "exhibitor"
1081 means a person who enters into an agreement authorizing the
1082 display of tangible personal property or services at a
1083 convention or a trade show. The following provisions apply to
1084 the registration of exhibitors as dealers under this chapter:



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1085 1. An exhibitor whose agreement prohibits the sale of
1086 tangible personal property or services subject to the tax
1087 imposed in this chapter is not required to register as a dealer.

1088 2. An exhibitor whose agreement provides for the sale at
1089 wholesale only of tangible personal property or services subject
1090 to the tax imposed by this chapter must obtain a resale
1091 certificate from the purchasing dealer but is not required to
1092 register as a dealer.

1093 3. An exhibitor whose agreement authorizes the retail sale
1094 of tangible personal property or services subject to the tax
1095 imposed by this chapter must register as a dealer and collect
1096 the tax on such sales.

1097 4. An exhibitor who makes a remote ~~mail-order~~ sale pursuant
1098 to s. 212.0596 must register as a dealer.

1099
1100 A person who conducts a convention or a trade show must make his
1101 or her exhibitor's agreements available to the department for
1102 inspection and copying.

1103
1104 ===== T I T L E A M E N D M E N T =====

1105 And the title is amended as follows:

1106 Delete lines 7 - 111

1107 and insert:

1108 reducing the sales and use tax rate; conforming
1109 provisions to changes made by the act; amending s.
1110 212.054, F.S.; requiring marketplace providers and
1111 persons located outside of this state to remit
1112 discretionary sales surtax when delivering tangible
1113 personal property to a county imposing a surtax;



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



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1143 F.S.; requiring marketplace providers to collect and
1144 remit certain additional fees at the time of sale;
1145 authorizing marketplace providers and marketplace
1146 sellers to contractually agree for marketplace sellers
1147 to collect applicable taxes and fees; specifying
1148 requirements for marketplace sellers who collect such
1149 taxes and fees; providing for liability of sellers who
1150 fail to collect or remit such taxes and fees; amending
1151 s. 212.06, F.S.; revising the definition of the term
1152 "dealer"; conforming provisions to changes made by the
1153 act; amending s. 212.07, F.S.; conforming a cross-
1154 reference; amending s. 212.11, F.S.; requiring certain
1155 marketplace providers or persons required to report
1156 remote sales to file returns and pay taxes
1157 electronically; amending s. 212.12, F.S.; deleting the
1158 authority of the Department of Revenue's executive
1159 director to negotiate a collection allowance with
1160 certain dealers; deleting the requirement that certain
1161 sales and use taxes on communications services be
1162 collected on the basis of a certain addition;
1163 requiring that certain sales and use taxes be
1164 calculated based on a specified rounding algorithm,
1165 rather than specified brackets; conforming provisions
1166 to changes made by the act; amending s. 212.18, F.S.;
1167 requiring certain marketplace providers or persons
1168 required to report remote sales to file a registration
1169 application electronically; conforming a provision to
1170 changes made by the act; amending ss. 212.04 and
1171 212.0506, F.S.;