

1 A bill to be entitled

2
 3 An act relating to tax administration; amending s.
 4 195.096, F.S.; removing the requirement that the
 5 department review the level of assessment of use-
 6 valued properties in its reviews of county assessment
 7 rolls; amending s. 196.1995, F.S.; allowing real
 8 property improvements to qualify for certain ad
 9 valorem tax exemptions if such improvements are made
 10 after approval of a resolution by a local governing
 11 body and prior to adoption of an ordinance; amending
 12 s. 212.03, F.S.; providing that charges for the
 13 storage of towed vehicles that are impounded by a
 14 local, state, or federal law enforcement agency are
 15 not taxable; amending s. 212.07, F.S.; conforming a
 16 cross-reference to changes made by the act; providing
 17 monetary and criminal penalties for a dealer's willful
 18 failure to collect certain taxes or fees after
 19 receiving notice of such duty to collect from the
 20 Department of Revenue; amending s. 212.12, F.S.;
 21 deleting provisions relating to the imposition of
 22 criminal penalties after Department of Revenue notice
 23 of requirements to register as a dealer or to collect
 24 taxes; making technical and grammatical changes to
 25 provisions specifying penalties for making a false or
 26 fraudulent return with the intent to evade payment of

PCB FTSC 14-01

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27 a tax or fee; amending s. 212.14, F.S.; modifying the
28 definition of the term "person"; authorizing the
29 department to adopt rules relating to requirements for
30 a person to deposit cash, a bond, or other security
31 with the department in order to ensure compliance with
32 sales tax laws; making technical and grammatical
33 changes; amending s. 212.18, F.S.; providing criminal
34 penalties for a person who willfully fails to register
35 as a dealer after receiving notice of such duty by the
36 department; making technical and grammatical changes;
37 reenacting s. 212.20, F.S., relating to the
38 disposition of funds collected, to incorporate changes
39 made by the act; amending s. 213.13, F.S.; revising
40 the date for transmitting funds collected by the
41 clerks of court to the department; amending s. 213.21,
42 F.S.; increasing the compromise authority for closing
43 agreements with taxpayers which can be delegated to
44 and approved by the executive director; creating s.
45 213.295, F.S., relating to automated sales suppression
46 devices; defining terms; subjecting a person to
47 criminal penalties and monetary penalties for
48 knowingly selling or engaging in certain other actions
49 involving a sales suppression device or phantom-ware;
50 providing that sales suppression devices and phantom-
51 ware are contraband articles under the Florida
52 Contraband Forfeiture Act; amending s. 443.131, F.S.;

Page 2 of 28

PCB FTSC 14-01

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

V

53 imposing a requirement on employers to produce records
 54 for the Department of Economic Opportunity or its tax
 55 collection service provider as a prerequisite for a
 56 reduction in the rate of reemployment tax; amending s.
 57 443.141, F.S.; providing a method to calculate the
 58 interest rate for past due employer contributions and
 59 reimbursements, and delinquent, erroneous, incomplete,
 60 or insufficient reports; increasing the number of days
 61 for an employer to protest an assessment; providing
 62 that local ordinances shall not be invalidated if
 63 enacted substantially in compliance with amendments
 64 made by this act; providing effective dates.

65
66

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

68

69 Section 1. Paragraph (a) of subsection (3) of section
 70 195.096, Florida Statutes, is amended to read:

71 195.096 Review of assessment rolls.—

72 (3) (a) Upon completing the reviews ~~completion of review~~
 73 pursuant to paragraph (2) (f), the department shall publish the
 74 results of reviews conducted under this section. The results
 75 must include all statistical and analytical measures computed
 76 under this section for the real property assessment roll as a
 77 whole, the personal property assessment roll as a whole, and
 78 independently for the following real property classes if the

79 classes constituted 5 percent or more of the total assessed
 80 value of real property in a county on the previous tax roll:

81 1. Residential property that consists of one primary
 82 living unit, including, but not limited to, single-family
 83 residences, condominiums, cooperatives, and mobile homes.

84 2. Residential property that consists of two or more
 85 primary living units.

86 ~~3. Agricultural, high-water recharge, historic property~~
 87 ~~used for commercial or certain nonprofit purposes, and other~~
 88 ~~use-valued property.~~

89 3.4. Vacant lots.

90 4.5. Nonagricultural acreage and other undeveloped
 91 parcels.

92 5.6. Improved commercial and industrial property.

93 6.7. Taxable institutional or governmental, utility,
 94 locally assessed railroad, oil, gas and mineral land, subsurface
 95 rights, and other real property.

96
 97 If one of the above classes constituted less than 5 percent of
 98 the total assessed value of all real property in a county on the
 99 previous assessment roll, the department may combine it with one
 100 or more other classes of real property for purposes of
 101 assessment ratio studies or use the weighted average of the
 102 other classes for purposes of calculating the level of
 103 assessment for all real property in a county. The department
 104 shall also publish such results for any subclassifications of

105 the classes or assessment rolls it may have chosen to study.

106 Section 2. Subsection (5) of section 196.1995, Florida
 107 Statutes, is amended to read:

108 196.1995 Economic development ad valorem tax exemption.—

109 (5) Upon a majority vote in favor of such authority, the
 110 board of county commissioners or the governing authority of the
 111 municipality, at its discretion, by ordinance may exempt from ad
 112 valorem taxation up to 100 percent of the assessed value of all
 113 improvements to real property made by or for the use of a new
 114 business and of all tangible personal property of such new
 115 business, or up to 100 percent of the assessed value of all
 116 added improvements to real property made to facilitate the
 117 expansion of an existing business and of the net increase in all
 118 tangible personal property acquired to facilitate such expansion
 119 of an existing business, ~~7. provided that~~ To qualify for this
 120 exemption, the improvements to real property are—must be made or
 121 the tangible personal property ~~is—must be~~ added or increased
 122 after approval by motion or resolution of the local governing
 123 body, subject to ordinance adoption or on or after the day the
 124 ordinance is adopted. However, if the authority to grant
 125 exemptions is approved in a referendum in which the ballot
 126 question contained in subsection (3) appears on the ballot, the
 127 authority of the board of county commissioners or the governing
 128 authority of the municipality to grant exemptions is limited
 129 solely to new businesses and expansions of existing businesses
 130 that are located in an enterprise zone or brownfield area.

131 Property acquired to replace existing property shall not be
 132 considered to facilitate a business expansion. The exemption
 133 applies only to taxes levied by the respective unit of
 134 government granting the exemption. The exemption does not apply,
 135 however, to taxes levied for the payment of bonds or to taxes
 136 authorized by a vote of the electors pursuant to s. 9(b) or s.
 137 12, Art. VII of the State Constitution. Any such exemption shall
 138 remain in effect for up to 10 years with respect to any
 139 particular facility, regardless of any change in the authority
 140 of the county or municipality to grant such exemptions. The
 141 exemption shall not be prolonged or extended by granting
 142 exemptions from additional taxes or by virtue of any
 143 reorganization or sale of the business receiving the exemption.

144 Section 3. Subsection (6) of section 212.03, Florida
 145 Statutes, is amended to read:

146 212.03 Transient rentals tax; rate, procedure,
 147 enforcement, exemptions.—

148 (6) It is the legislative intent that every person is
 149 engaging in a taxable privilege who leases or rents parking or
 150 storage spaces for motor vehicles in parking lots or garages,
 151 including storage facilities for towed vehicles, who leases or
 152 rents docking or storage spaces for boats in boat docks or
 153 marinas, or who leases or rents tie-down or storage space for
 154 aircraft at airports.

155 (a) For the exercise of this privilege, a tax is hereby
 156 levied at the rate of 6 percent on the total rental charged.

157 (b) Charges for parking, docking, tie-down, or storage
 158 arising from a lawful impoundment are not taxable. As used in
 159 this paragraph, the term "lawful impoundment" means the storing
 160 of or having custody over an aircraft, boat, or motor vehicle
 161 by, or at the direction of, a local, state, or federal law
 162 enforcement agency which the owner or the owner's representative
 163 is not authorized to enter upon, have access to, or remove
 164 without the consent of the law enforcement agency.

165 Section 4. Effective July 1, 2014, paragraph (b) of
 166 subsection (1) and subsection (3) of section 212.07, Florida
 167 Statutes, are amended to read:

168 212.07 Sales, storage, use tax; tax added to purchase
 169 price; dealer not to absorb; liability of purchasers who cannot
 170 prove payment of the tax; penalties; general exemptions.—

171 (1)

172 (b) A resale must be in strict compliance with s. 212.18
 173 and the rules and regulations, and any dealer who makes a sale
 174 for resale which is not in strict compliance is ~~with s. 212.18~~
 175 ~~and the rules and regulations shall himself or herself be liable~~
 176 ~~for and~~ must pay the tax. Any dealer who makes a sale for resale
 177 shall document the exempt nature of the transaction, as
 178 established by rules adopted ~~promulgated~~ by the department, by
 179 retaining a copy of the purchaser's resale certificate. In lieu
 180 of maintaining a copy of the certificate, a dealer may document,
 181 before ~~prior to~~ the time of sale, an authorization number
 182 provided telephonically or electronically by the department, or

183 by such other means established by rule of the department. The
 184 dealer may rely on a resale certificate issued pursuant to s.
 185 212.18(3)(d) ~~s. 212.18(3)(e)~~, valid at the time of receipt from
 186 the purchaser, without seeking annual verification of the resale
 187 certificate if the dealer makes recurring sales to a purchaser
 188 in the normal course of business on a continual basis. For
 189 purposes of this paragraph, "recurring sales to a purchaser in
 190 the normal course of business" refers to a sale in which the
 191 dealer extends credit to the purchaser and records the debt as
 192 an account receivable, or in which the dealer sells to a
 193 purchaser who has an established cash or C.O.D. account, similar
 194 to an open credit account. For purposes of this paragraph,
 195 purchases are made from a selling dealer on a continual basis if
 196 the selling dealer makes, in the normal course of business,
 197 sales to the purchaser at least ~~no less frequently than~~ once in
 198 every 12-month period. A dealer may, through the informal
 199 protest provided for in s. 213.21 and the rules of the
 200 department ~~of Revenue~~, provide the department with evidence of
 201 the exempt status of a sale. Consumer certificates of exemption
 202 executed by those exempt entities that were registered with the
 203 department at the time of sale, resale certificates provided by
 204 purchasers who were active dealers at the time of sale, and
 205 verification by the department of a purchaser's active dealer
 206 status at the time of sale in lieu of a resale certificate shall
 207 be accepted by the department when submitted during the protest
 208 period, but may not be accepted in any proceeding under chapter

209 120 or any circuit court action instituted under chapter 72.

210 (3) (a) ~~A Any~~ dealer who fails, neglects, or refuses to
 211 collect the tax or fees imposed under this chapter herein
 212 ~~provided, either~~ by himself or herself or through the dealer's
 213 agents or employees, ~~is,~~ in addition to the penalty of being
 214 liable for ~~and~~ paying the tax or fee ~~himself or herself,~~ commits
 215 ~~guilty of~~ a misdemeanor of the first degree, punishable as
 216 provided in s. 775.082 or s. 775.083.

217 (b) A dealer who willfully fails to collect a tax or fee
 218 after the department provides notice of the duty to collect the
 219 tax or fee is liable for a specific penalty of 100 percent of
 220 the uncollected tax or fee. This penalty is in addition to any
 221 other penalty that may be imposed by law. A dealer who willfully
 222 fails to collect taxes or fees totaling:

223 1. Less than \$300:

224 a. For a first offense, commits a misdemeanor of the
 225 second degree, punishable as provided in s. 775.082 or s.
 226 775.083.

227 b. For a second offense, commits a misdemeanor of the
 228 first degree, punishable as provided in s. 775.082 or s.
 229 775.083.

230 c. For a third or subsequent offense, commits a felony of
 231 the third degree, punishable as provided in s. 775.082, s.
 232 775.083, or s. 775.084.

233 2. An amount equal to \$300 or more, but less than \$20,000,
 234 commits a felony of the third degree, punishable as provided in

235 s. 775.082, s. 775.083, or s. 775.084.

236 3. An amount equal to \$20,000 or more, but less than
 237 \$100,000, commits a felony of the second degree, punishable as
 238 provided in s. 775.082, s. 775.083, or s. 775.084.

239 4. An amount equal to \$100,000 or more, commits a felony
 240 of the first degree, punishable as provided in s. 775.082, s.
 241 775.083, or s. 775.084.

242 (c) The department shall give written notice of the duty
 243 to collect taxes or fees to the dealer by personal service, by
 244 sending notice to the dealer's last known address by registered
 245 mail, or both.

246 Section 5. effective July 1, 2014, paragraph (d) of
 247 subsection (2) of section 212.12, Florida Statutes, is amended
 248 to read:

249 212.12 Dealer's credit for collecting tax; penalties for
 250 noncompliance; powers of Department of Revenue in dealing with
 251 delinquents; brackets applicable to taxable transactions;
 252 records required.-

253 (2)

254 (d) A ~~Any~~ person who makes a false or fraudulent return
 255 and who has ~~with~~ a willful intent to evade payment of any tax or
 256 fee imposed under this chapter ~~is; any person who, after the~~
 257 ~~department's delivery of a written notice to the person's last~~
 258 ~~known address specifically alerting the person of the~~
 259 ~~requirement to register the person's business as a dealer,~~
 260 ~~intentionally fails to register the business; and any person~~

261 ~~who, after the department's delivery of a written notice to the~~
 262 ~~person's last known address specifically alerting the person of~~
 263 ~~the requirement to collect tax on specific transactions,~~
 264 ~~intentionally fails to collect such tax, shall, in addition to~~
 265 ~~the other penalties provided by law, be liable for a specific~~
 266 ~~penalty of 100 percent of any unreported or any uncollected tax~~
 267 ~~or fee.~~ This penalty is in addition to any other penalty
 268 provided by law. A person who makes a false or fraudulent return
 269 with a willful intent to evade payment of taxes or fees
 270 totaling:

271 1. Less than \$300:

272 a. For a first offense, commits a misdemeanor of the
 273 second degree, punishable as provided in s. 775.082 or s.
 274 775.083.

275 b. For a second offense, commits a misdemeanor of the
 276 first degree, punishable as provided in s. 775.082 or s.
 277 775.083.

278 c. For a third or subsequent offense, commits a felony of
 279 the third degree, punishable as provided in s. 775.082, s.
 280 775.083, or s. 775.084.

281 2. An amount equal to \$300 or more, but less than \$20,000,
 282 commits a felony of the third degree, punishable as provided in
 283 s. 775.082, s. 775.083, or s. 775.084.

284 3. An amount equal to \$20,000 or more, but less than
 285 \$100,000, commits a felony of the second degree, punishable as
 286 provided in s. 775.082, s. 775.083, or s. 775.084.

287 4. An amount equal to \$100,000 or more, commits a felony
 288 of the first degree, punishable and, upon conviction, for fine
 289 and punishment as provided in s. 775.082, s. 775.083, or s.
 290 775.084. Delivery of written notice may be made by certified
 291 mail, or by the use of such other method as is documented as
 292 being necessary and reasonable under the circumstances. The
 293 civil and criminal penalties imposed herein for failure to
 294 comply with a written notice alerting the person of the
 295 requirement to register the person's business as a dealer or to
 296 collect tax on specific transactions shall not apply if the
 297 person timely files a written challenge to such notice in
 298 accordance with procedures established by the department by rule
 299 or the notice fails to clearly advise that failure to comply
 300 with or timely challenge the notice will result in the
 301 imposition of the civil and criminal penalties imposed herein.

302 ~~1. If the total amount of unreported or uncollected taxes~~
 303 ~~or fees is less than \$300, the first offense resulting in~~
 304 ~~conviction is a misdemeanor of the second degree, the second~~
 305 ~~offense resulting in conviction is a misdemeanor of the first~~
 306 ~~degree, and the third and all subsequent offenses resulting in~~
 307 ~~conviction is a misdemeanor of the first degree, and the third~~
 308 ~~and all subsequent offenses resulting in conviction are felonies~~
 309 ~~of the third degree.~~

310 ~~2. If the total amount of unreported or uncollected taxes~~
 311 ~~or fees is \$300 or more but less than \$20,000, the offense is a~~
 312 ~~felony of the third degree.~~

313 ~~3. If the total amount of unreported or uncollected taxes~~
 314 ~~or fees is \$20,000 or more but less than \$100,000, the offense~~
 315 ~~is a felony of the second degree.~~

316 ~~4. If the total amount of unreported or uncollected taxes~~
 317 ~~or fees is \$100,000 or more, the offense is a felony of the~~
 318 ~~first degree.~~

319 Section 6. Effective July 1, 2014, subsection (4) of
 320 section 212.14, Florida Statutes, is amended to read:

321 212.14 Departmental powers; hearings; distress warrants;
 322 bonds; subpoenas and subpoenas duces tecum.—

323 (4) In all cases where it is necessary to ensure
 324 compliance with ~~the provisions of~~ this chapter, the department
 325 shall require a cash deposit, bond, or other security as a
 326 condition to a person obtaining or retaining a dealer's
 327 certificate of registration under this chapter. Such bond must
 328 ~~shall~~ be in the form and ~~such~~ amount ~~as~~ the department deems
 329 appropriate under the particular circumstances. A ~~Every~~ person
 330 failing to produce such cash deposit, bond, or other security is
 331 ~~as provided for herein shall~~ not be entitled to obtain or retain
 332 a dealer's certificate of registration under this chapter, and
 333 the Department of Legal Affairs is hereby authorized to proceed
 334 by injunction, if ~~when so~~ requested by the Department of
 335 Revenue, to prevent such person from doing business subject to
 336 ~~the provisions of~~ this chapter until such cash deposit, bond, or
 337 other security is posted with the department, and any temporary
 338 injunction for this purpose may be granted by any judge or

339 chancellor authorized by law to grant injunctions. Any security
 340 required to be deposited may be sold by the department at public
 341 sale if ~~it becomes~~ necessary ~~so to do~~ in order to recover any
 342 tax, interest, or penalty due. Notice of such sale may be served
 343 personally or by mail upon the person who deposited ~~the such~~
 344 security. If by mail, notice sent to the last known address as
 345 ~~it the same~~ appears on the records of the department ~~is shall be~~
 346 sufficient for the purpose of this requirement. Upon such sale,
 347 the surplus, if any, above the amount due under this chapter
 348 shall be returned to the person who deposited the security. The
 349 department may adopt rules necessary to administer this
 350 subsection. For the purpose of the cash deposit, bond, or other
 351 security required by this subsection, the term "person" includes
 352 those entities defined in s. 212.02(12), as well as:

353 (a) An individual or entity owning a controlling interest
 354 in a business;

355 (b) An individual or entity that acquired an ownership
 356 interest or a controlling interest in a business that would
 357 otherwise be liable for posting a cash deposit, bond, or other
 358 security, unless the department has determined that the
 359 individual or entity is not liable for the taxes, interest, or
 360 penalties described in s. 213.758; or

361 (c) An individual or entity seeking to obtain a dealer's
 362 certificate of registration for a business that will be operated
 363 at the same location as a previous business that would otherwise
 364 have been liable for posting a cash deposit, bond, or other

365 security, if the individual or entity fails to provide evidence
 366 that the business was acquired for consideration in an arms-
 367 length transaction.

368 Section 7. Effective July 1, 2014, subsection (3) of
 369 section 212.18, Florida Statutes, is amended to read:

370 212.18 Administration of law; registration of dealers;
 371 rules.—

372 (3) (a) A ~~Every~~ person desiring to engage in or conduct
 373 business in this state as a dealer, ~~as defined in this chapter,~~
 374 or to lease, rent, or let or grant licenses in living quarters
 375 or sleeping or housekeeping accommodations in hotels, apartment
 376 houses, roominghouses, or tourist or trailer camps that are
 377 subject to tax under s. 212.03, or to lease, rent, or let or
 378 grant licenses in real property, ~~as defined in this chapter,~~ and
 379 a every person who sells or receives anything of value by way of
 380 admissions, must file with the department an application for a
 381 certificate of registration for each place of business. The
 382 application must include, ~~showing~~ the names of the persons who
 383 have interests in such business and their residences, the
 384 address of the business, and ~~such~~ other data reasonably required
 385 by ~~as~~ the department ~~may reasonably require~~. However, owners and
 386 operators of vending machines or newspaper rack machines are
 387 required to obtain only one certificate of registration for each
 388 county in which such machines are located. The department, by
 389 rule, may authorize a dealer that uses independent sellers to
 390 sell its merchandise to remit tax on the retail sales price

391 charged to the ultimate consumer in lieu of having the
 392 independent seller register as a dealer and remit the tax. The
 393 department may appoint the county tax collector as the
 394 department's agent to accept applications for registrations. The
 395 application must be submitted ~~made~~ to the department before the
 396 person, firm, copartnership, or corporation may engage in such
 397 business, and it must be accompanied by a registration fee of
 398 \$5. However, a registration fee is not required to accompany an
 399 application to engage in or conduct business to make mail order
 400 sales. The department may waive the registration fee for
 401 applications submitted through the department's Internet
 402 registration process.

403 (b) The department, upon receipt of such application,
 404 shall ~~will~~ grant to the applicant a separate certificate of
 405 registration for each place of business, which certificate may
 406 be canceled by the department or its designated assistants for
 407 any failure by the certificateholder to comply with ~~any of the~~
 408 ~~provisions of~~ this chapter. The certificate is not assignable
 409 and is valid only for the person, firm, copartnership, or
 410 corporation to which issued. The certificate must be placed in a
 411 conspicuous place in the business or businesses for which it is
 412 issued and must be displayed at all times. Except as provided in
 413 this subsection, a ~~no~~ person may not ~~shall~~ engage in business as
 414 a dealer or in leasing, renting, or letting of or granting
 415 licenses in living quarters or sleeping or housekeeping
 416 accommodations in hotels, apartment houses, roominghouses,

417 tourist or trailer camps, or real property, or as hereinbefore
 418 ~~defined, nor shall any person~~ sell or receive anything of value
 419 by way of admissions, without a valid ~~first having obtained such~~
 420 a certificate. A ~~or after such certificate has been canceled; no~~
 421 person may not ~~shall~~ receive a any license from any authority
 422 within the state to engage in any such business without a valid
 423 certificate ~~first having obtained such a certificate or after~~
 424 ~~such certificate has been canceled.~~ A person may not engage ~~The~~
 425 ~~engaging~~ in the business of selling or leasing tangible personal
 426 property or services ~~or as a dealer; engage,~~ engage, ~~as defined in this~~
 427 ~~chapter, or the engaging~~ in leasing, renting, or letting of or
 428 granting licenses in living quarters or sleeping or housekeeping
 429 accommodations in hotels, apartment houses, roominghouses, or
 430 tourist or trailer camps that are taxable under this chapter, or
 431 real property; ~~or engage~~ engage ~~the engaging~~ in the business of
 432 selling or receiving anything of value by way of admissions, ~~or~~
 433 without a valid ~~such certificate first being obtained or after~~
 434 ~~such certificate has been canceled by the department, is~~
 435 ~~prohibited.~~

436 (c)1. A ~~The failure or refusal of any person who engages~~
 437 in acts requiring a certificate of registration under this
 438 subsection and who fails or refuses to register commits, ~~firm,~~
 439 ~~copartnership, or corporation to so qualify when required~~
 440 ~~hereunder is~~ a misdemeanor of the first degree, punishable as
 441 provided in s. 775.082 or s. 775.083. Such acts are, ~~or~~ subject
 442 to injunctive proceedings as provided by law. A person who

443 engages in acts requiring a certificate of registration and who
 444 fails or refuses to register is also subject ~~Such failure or~~
 445 ~~refusal also subjects the offender~~ to a \$100 initial
 446 registration fee in lieu of the \$5 registration fee required by
 447 ~~authorized in~~ paragraph (a). However, the department may waive
 448 the increase in the registration fee if it finds ~~is determined~~
 449 ~~by the department~~ that the failure to register was due to
 450 reasonable cause and not to willful negligence, willful neglect,
 451 or fraud.

452 2.a. A person who willfully fails to register after the
 453 department provides notice of the duty to register as a dealer
 454 commits a felony of the third degree, punishable as provided in
 455 s. 775.082, s. 775.083, or s. 775.084.

456 b. The department shall provide written notice of the duty
 457 to register to the person by personal service, by sending notice
 458 by registered mail to the person's last known address, or both.

459 (d)-(e) In addition to the certificate of registration, the
 460 department shall provide to each newly registered dealer an
 461 initial resale certificate that will be valid for the remainder
 462 of the period of issuance. The department shall provide each
 463 active dealer with an annual resale certificate. For purposes of
 464 this section, the term "active dealer" means a person who is
 465 currently registered with the department and who is required to
 466 file at least once during each applicable reporting period.

467 (e)-(d) The department may revoke a any dealer's
 468 certificate of registration if ~~when~~ the dealer fails to comply

469 with this chapter. Before ~~Prior to~~ revocation of a dealer's
 470 certificate of registration, the department must schedule an
 471 informal conference at which the dealer may present evidence
 472 regarding the department's intended revocation or enter into a
 473 compliance agreement with the department. The department must
 474 notify the dealer of its intended action and the time, place,
 475 and date of the scheduled informal conference by written
 476 notification sent by United States mail to the dealer's last
 477 known address of record furnished by the dealer on a form
 478 prescribed by the department. The dealer is required to attend
 479 the informal conference and present evidence refuting the
 480 department's intended revocation or enter into a compliance
 481 agreement with the department which resolves the dealer's
 482 failure to comply with this chapter. The department shall issue
 483 an administrative complaint under s. 120.60 if the dealer fails
 484 to attend the department's informal conference, fails to enter
 485 into a compliance agreement with the department resolving the
 486 dealer's noncompliance with this chapter, or fails to comply
 487 with the executed compliance agreement.

488 (f) ~~(e)~~ As used in this paragraph, the term "exhibitor"
 489 means a person who enters into an agreement authorizing the
 490 display of tangible personal property or services at a
 491 convention or a trade show. The following provisions apply to
 492 the registration of exhibitors as dealers under this chapter:

- 493 1. An exhibitor whose agreement prohibits the sale of
- 494 tangible personal property or services subject to the tax

495 imposed in this chapter is not required to register as a dealer.

496 2. An exhibitor whose agreement provides for the sale at
 497 wholesale only of tangible personal property or services subject
 498 to the tax imposed under ~~in~~ this chapter must obtain a resale
 499 certificate from the purchasing dealer but is not required to
 500 register as a dealer.

501 3. An exhibitor whose agreement authorizes the retail sale
 502 of tangible personal property or services subject to the tax
 503 imposed under ~~in~~ this chapter must register as a dealer and
 504 collect the tax ~~imposed under this chapter~~ on such sales.

505 4. An ~~Any~~ exhibitor who makes a mail order sale pursuant
 506 to s. 212.0596 must register as a dealer.

507

508 A ~~Any~~ person who conducts a convention or a trade show must make
 509 his or her ~~their~~ exhibitor's agreements available to the
 510 department for inspection and copying.

511 Section 8. Effective July 1, 2014, for the purpose of
 512 incorporating the amendment made by this act to subsection (3)
 513 of section 212.18, Florida Statutes, in a reference thereto,
 514 paragraph (c) of subsection (6) of section 212.20, Florida
 515 Statutes, is reenacted to read:

516 212.20 Funds collected, disposition; additional powers of
 517 department; operational expense; refund of taxes adjudicated
 518 unconstitutionally collected.—

519 (6) Distribution of all proceeds under this chapter and s.
 520 202.18(1)(b) and (2)(b) shall be as follows:

521 (c) Proceeds from the fees imposed under ss.
 522 212.05(1)(h)3. and 212.18(3) shall remain with the General
 523 Revenue Fund.

524 Section 9. Subsection (5) of section 213.13, Florida
 525 Statutes, is amended to read:

526 213.13 Electronic remittance and distribution of funds
 527 collected by clerks of the court.—

528 (5) All court-related collections, including fees, fines,
 529 reimbursements, court costs, and other court-related funds that
 530 the clerks must remit to the state pursuant to law, must be
 531 transmitted electronically by the 10th ~~20th~~ day of the month
 532 immediately following the month in which the funds are
 533 collected.

534 Section 10. Paragraph (a) of subsection (2) of section
 535 213.21, Florida Statutes, is amended to read:

536 213.21 Informal conferences; compromises.—

537 (2)(a) The executive director of the department or his or
 538 her designee is authorized to enter into closing agreements with
 539 any taxpayer settling or compromising the taxpayer's liability
 540 for any tax, interest, or penalty assessed under any of the
 541 chapters specified in s. 72.011(1). Such agreements must ~~shall~~
 542 be in writing if ~~when~~ the amount of tax, penalty, or interest
 543 compromised exceeds \$30,000, or for lesser amounts, if ~~when~~ the
 544 department deems it appropriate or if ~~when~~ requested by the
 545 taxpayer. When a written closing agreement has been approved by
 546 the department and signed by the executive director or his or

547 her designee and the taxpayer, it shall be final and conclusive;
 548 and, except upon a showing of fraud or misrepresentation of
 549 material fact or except as to adjustments pursuant to ss. 198.16
 550 and 220.23, no additional assessment may be made by the
 551 department against the taxpayer for the tax, interest, or
 552 penalty specified in the closing agreement for the time period
 553 specified in the closing agreement, and the taxpayer is ~~shall~~
 554 not ~~be~~ entitled to institute any judicial or administrative
 555 proceeding to recover any tax, interest, or penalty paid
 556 pursuant to the closing agreement. The department is authorized
 557 to delegate to the executive director the authority to approve
 558 any such closing agreement resulting in a tax reduction of
 559 \$500,000 ~~\$250,000~~ or less.

560 Section 11. Effective July 1, 2014, section 213.295,
 561 Florida Statutes, is created to read:

562 213.295 Automated sales suppression devices.-

563 (1) As used in this section, the term:

564 (a) "Automated sales suppression device" or "zapper" means
 565 a software program that falsifies the electronic records of
 566 electronic cash registers or other point-of-sale systems,
 567 including, but not limited to, transaction data and transaction
 568 reports. The term includes the software program, any device that
 569 carries the software program, or an Internet link to the
 570 software program.

571 (b) "Electronic cash register" means a device that keeps a
 572 register or supporting documents through the use of an

573 electronic device or computer system designed to record
 574 transaction data for the purpose of computing, compiling, or
 575 processing retail sales transaction data in whatever manner.

576 (c) "Phantom-ware" means a hidden programming option
 577 embedded in the operating system of an electronic cash register
 578 or hardwired into the electronic cash register which may be used
 579 to create a second set of records or eliminate or manipulate
 580 transaction records, which may or may not be preserved in
 581 digital formats, to represent the true or manipulated record of
 582 transactions in the electronic cash register.

583 (d) "Transaction data" includes the identification of
 584 items purchased by a customer; the price for each item; a
 585 taxability determination for each item; a segregated tax amount
 586 for each of the taxed items; the amount of cash or credit
 587 tendered; the net amount returned to the customer in change; the
 588 date and time of the purchase; the name, address, and
 589 identification number of the vendor; and the receipt or invoice
 590 number of the transaction.

591 (e) "Transaction report" means a report that documents,
 592 but is not limited to documenting, the sales, taxes, or fees
 593 collected, media totals, and discount voids at an electronic
 594 cash register and is printed on a cash register tape at the end
 595 of a day or a shift, or a report that documents every action at
 596 an electronic cash register and is stored electronically.

597 (2) A person may not knowingly sell, purchase, install,
 598 transfer, possess, use, or access an automated sales suppression

599 device, a zapper, or phantom-ware.

600 (3) A person who violates this section:

601 (a) Commits a felony of the third degree, punishable as
 602 provided in s. 775.082, s. 775.083, or s. 775.084.

603 (b) Is liable for all taxes, fees, penalties, and interest
 604 due the state which result from the use of an automated sales
 605 suppression device, a zapper, or phantom-ware and shall forfeit
 606 to the state as an additional penalty all profits associated
 607 with the sale or use of an automated sales suppression device, a
 608 zapper, or phantom-ware.

609 (4) An automated sales suppression device, a zapper,
 610 phantom-ware, or any device containing such device or software
 611 is a contraband article under ss. 932.701-932.706, the Florida
 612 Contraband Forfeiture Act.

613 Section 12. Paragraph (h) of subsection (3) of section
 614 443.131, Florida Statutes, is amended to read:

615 443.131 Contributions.—

616 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
 617 EXPERIENCE.—

618 (h) *Additional conditions for variation from the standard*
 619 *rate.—An employer's contribution rate may not be reduced below*
 620 *the standard rate under this section unless:*

621 1. All contributions, reimbursements, interest, and
 622 penalties incurred by the employer for wages paid by him or her
 623 in all previous calendar quarters, except the 4 calendar
 624 quarters immediately preceding the calendar quarter or calendar

625 year for which the benefit ratio is computed, are paid; ~~and~~
 626 2. The employer has produced for inspection and copying
 627 all work records in his or her possession, custody, or control
 628 which were requested by the Department of Economic Opportunity
 629 or its tax collection service provider pursuant to s.
 630 443.171(5). An employer shall have at least 60 days to provide
 631 the requested work records before the employer is assigned the
 632 standard rate; and

633 ~~3.2-~~ The employer entitled to a rate reduction must have
 634 at least one annual payroll as defined in subparagraph (b)1.
 635 unless the employer is eligible for additional credit under the
 636 Federal Unemployment Tax Act. If the Federal Unemployment Tax
 637 Act is amended or repealed in a manner affecting credit under
 638 the federal act, this section applies only to the extent that
 639 additional credit is allowed against the payment of the tax
 640 imposed by the ~~Federal Unemployment Tax~~ act.

641
 642 The tax collection service provider shall assign an earned
 643 contribution rate to an employer for ~~under subparagraph 1.~~ the
 644 quarter immediately after the quarter in which all
 645 contributions, reimbursements, interest, and penalties are paid
 646 in full and all work records requested pursuant to s. 443.171(5)
 647 have been produced for inspection and copying by the Department
 648 of Economic Opportunity or the tax collection service provider.

649 Section 13. Effective January 1, 2015, paragraph (a) of
 650 subsection (1) and paragraph (b) of subsection (2) of section

651 443.141, Florida Statutes, are amended to read:

652 443.141 Collection of contributions and reimbursements.—

653 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,
654 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.—

655 (a) *Interest.*—Contributions or reimbursements unpaid on
656 the date due bear interest at the rate of 1 percent per month
657 through December 31, 2014. Beginning January 1, 2015, the
658 interest rate shall be calculated in accordance with s. 213.235,
659 except that the rate of interest may not exceed 1 percent per
660 month from and after the ~~that~~ date due until payment plus
661 accrued interest is received by the tax collection service
662 provider, unless the service provider finds that the employing
663 unit has good reason for failing to pay the contributions or
664 reimbursements when due. Interest collected under this
665 subsection must be paid into the Special Employment Security
666 Administration Trust Fund.

667 (2) REPORTS, CONTRIBUTIONS, APPEALS.—

668 (b) *Hearings.*—The determination and assessment are final
669 20 ~~15~~ days after the date the assessment is mailed unless the
670 employer files with the tax collection service provider within
671 the 20 ~~15~~ days a written protest and petition for hearing
672 specifying the objections ~~thereto~~. The tax collection service
673 provider shall promptly review each petition and may reconsider
674 its determination and assessment in order to resolve the
675 petitioner's objections. The tax collection service provider
676 shall forward each unresolved petition ~~remaining unresolved~~ to

677 the department for a hearing on the objections. Upon receipt of
 678 a petition, the department shall schedule a hearing and notify
 679 the petitioner of the time and place of the hearing. The
 680 department may appoint special deputies to conduct hearings who
 681 shall ~~and to~~ submit their findings together with a transcript of
 682 the proceedings before them and their recommendations to the
 683 department for its final order. Special deputies are subject to
 684 the prohibition against ex parte communications in s. 120.66. At
 685 any hearing conducted by the department or its special deputy,
 686 evidence may be offered to support the determination and
 687 assessment or to prove it is incorrect. In order to prevail,
 688 however, the petitioner must ~~either~~ prove that the determination
 689 and assessment are incorrect or file full and complete corrected
 690 reports. Evidence may also be submitted ~~at the hearing~~ to rebut
 691 the determination by the tax collection service provider that
 692 the petitioner is an employer under this chapter. Upon evidence
 693 taken before it or upon the transcript submitted to it with the
 694 findings and recommendation of its special deputy, the
 695 department shall ~~either~~ set aside the tax collection service
 696 provider's determination that the petitioner is an employer
 697 under this chapter or reaffirm the determination. The amounts
 698 assessed under the final order, together with interest and
 699 penalties, must be paid within 15 days after notice of the final
 700 order is mailed to the employer, unless judicial review is
 701 instituted in a case of status determination. Amounts due when
 702 the status of the employer is in dispute are payable within 15

703 days after the entry of an order by the court affirming the
 704 determination. However, a ~~any~~ determination that an employing
 705 unit is not an employer under this chapter does not affect the
 706 benefit rights of an ~~any~~ individual as determined by an appeals
 707 referee or the commission unless:

708 1. The individual is made a party to the proceedings
 709 before the special deputy; or

710 2. The decision of the appeals referee or the commission
 711 has not become final or the employing unit and the department
 712 were not made parties to the proceedings before the appeals
 713 referee or the commission.

714 Section 14. Any local ordinance enacted pursuant to s.
 715 196.1995, prior to effective date of this act, shall not be
 716 invalidated on the ground that improvements to real property
 717 were made or the tangible personal property was added or
 718 increased prior to the day such ordinance was adopted, as long
 719 as the local governing body acted substantially in accordance
 720 with s. 196.1995(5) as hereby amended.

721 Section 15. Except as otherwise expressly provided in this
 722 act, this act shall take effect upon becoming a law.