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LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
04/25/2014	.	
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	.	
	.	

The Committee on Appropriations (Hukill) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Effective July 1, 2014, subsection (9) of
section 202.11, Florida Statutes, is amended to read:

202.11 Definitions.—As used in this chapter, the term:

(9) "Prepaid calling arrangement" means: ~~the separately
stated retail sale by advance payment of~~

(a) A right to use communications services, other than



965938

11 mobile communications services, for which a separately stated
12 price must be paid in advance, which is sold at retail in
13 predetermined units that decline in number with use on a
14 predetermined basis, and which ~~that~~ consist exclusively of
15 telephone calls originated by using an access number,
16 authorization code, or other means that may be manually,
17 electronically, or otherwise entered; ~~or and that are sold in~~
18 ~~predetermined units or dollars of which the number declines with~~
19 ~~use in a known amount.~~

20 (b) A right to use mobile communications services that must
21 be paid for in advance and is sold at retail in predetermined
22 units that expire or decline in number on a predetermined basis
23 if:

24 1. The purchaser's right to use mobile communications
25 services terminates upon all purchased units' expiring or being
26 exhausted unless the purchaser pays for additional units;

27 2. The purchaser is not required to purchase additional
28 units; and

29 3. Any right of the purchaser to use units to obtain
30 communications services other than mobile communications
31 services is limited to services that are provided to or through
32 the same handset or other electronic device that is used by the
33 purchaser to access mobile communications services.

34
35 Predetermined units described in this subsection may be
36 quantified as amounts of usage, time, money, or a combination of
37 these or other means of measurement.

38 Section 2. Effective January 1, 2015, paragraphs (a) and
39 (b) of subsection (1) of section 202.12, Florida Statutes, are



965938

40 amended to read:

41 202.12 Sales of communications services.—The Legislature
42 finds that every person who engages in the business of selling
43 communications services at retail in this state is exercising a
44 taxable privilege. It is the intent of the Legislature that the
45 tax imposed by chapter 203 be administered as provided in this
46 chapter.

47 (1) For the exercise of such privilege, a tax is levied on
48 each taxable transaction, and the tax is due and payable as
49 follows:

50 (a) Except as otherwise provided in this subsection, at a
51 rate of 6.13 ~~6.65~~ percent applied to the sales price of the
52 communications service that ~~which~~:

- 53 1. Originates and terminates in this state;7 or
54 2. Originates or terminates in this state and is charged to
55 a service address in this state,

56
57 when sold at retail, computed on each taxable sale for the
58 purpose of remitting the tax due. The gross receipts tax imposed
59 by chapter 203 shall be collected on the same taxable
60 transactions and remitted with the tax imposed by this
61 paragraph. If no tax is imposed by this paragraph due to the
62 exemption provided under ~~by reason of~~ s. 202.125(1), the tax
63 imposed by chapter 203 shall nevertheless be collected and
64 remitted in the manner and at the time prescribed for tax
65 collections and remittances under this chapter.

66 (b) At the rate of 10.28 ~~10.8~~ percent on the retail sales
67 price of any direct-to-home satellite service received in this
68 state. The proceeds of the tax imposed under this paragraph



965938

69 shall be accounted for and distributed in accordance with s.
70 202.18(2). The gross receipts tax imposed by chapter 203 shall
71 be collected on the same taxable transactions and remitted with
72 the tax imposed by this paragraph.

73 Section 3. Effective January 1, 2015, section 202.12001,
74 Florida Statutes, is amended to read:

75 202.12001 Combined rate for tax collected pursuant to ss.
76 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
77 2010-149, Laws of Florida, the dealer of communication services
78 may collect a combined rate of 6.28 ~~6.8~~ percent comprised of
79 6.13 ~~6.65~~ percent and 0.15 percent required by ss. 202.12(1)(a)
80 and 203.01(1)(b)3., respectively, if ~~as long as~~ the provider
81 properly reflects the tax collected with respect to the two
82 provisions as required in the return to the Department of
83 Revenue.

84 Section 4. Effective January 1, 2015, subsection (2) of
85 section 202.18, Florida Statutes, is amended to read:

86 202.18 Allocation and disposition of tax proceeds.—The
87 proceeds of the communications services taxes remitted under
88 this chapter shall be treated as follows:

89 (2) The proceeds of the taxes remitted under s.
90 202.12(1)(b) shall be allocated ~~divided~~ as follows:

91 (a) The portion of such proceeds that constitute ~~which~~
92 ~~constitutes~~ gross receipts taxes, imposed at the rate prescribed
93 in chapter 203, shall be deposited as provided by law and in
94 accordance with s. 9, Art. XII of the State Constitution.

95 (b) Sixty and nine-tenths ~~Sixty-three~~ percent of the
96 remainder shall be allocated to the state and distributed
97 pursuant to s. 212.20(6), except that the proceeds allocated



965938

98 pursuant to s. 212.20(6)(d)2. shall be prorated to the
99 participating counties in the same proportion as that month's
100 collection of the taxes and fees imposed pursuant to chapter 212
101 and paragraph (1)(b).

102 (c)1. During each calendar year, the remaining portion of
103 such proceeds shall be transferred to the Local Government Half-
104 cent Sales Tax Clearing Trust Fund. Seventy percent of such
105 proceeds shall be allocated in the same proportion as the
106 allocation of total receipts of the half-cent sales tax under s.
107 218.61 and the emergency distribution under s. 218.65 in the
108 prior state fiscal year. Thirty percent of such proceeds shall
109 be distributed pursuant to s. 218.67.

110 2. The proportion of the proceeds allocated based on the
111 emergency distribution under s. 218.65 shall be distributed
112 pursuant to s. 218.65.

113 3. In each calendar year, the proportion of the proceeds
114 allocated based on the half-cent sales tax under s. 218.61 shall
115 be allocated to each county in the same proportion as the
116 county's percentage of total sales tax allocation for the prior
117 state fiscal year and distributed pursuant to s. 218.62.

118 4. The department shall distribute the appropriate amount
119 to each municipality and county each month at the same time that
120 local communications services taxes are distributed pursuant to
121 subsection (3).

122 Section 5. Effective January 1, 2015, section 203.001,
123 Florida Statutes, is amended to read:

124 203.001 Combined rate for tax collected pursuant to ss.
125 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
126 2010-149, Laws of Florida, the dealer of communication services



965938

127 may collect a combined rate of 6.28 ~~6.8~~ percent comprised of
128 6.13 ~~6.65~~ percent and 0.15 percent required by ss. 202.12(1)(a)
129 and 203.01(1)(b)3., respectively, if as long as the provider
130 properly reflects the tax collected with respect to the two
131 provisions as required in the return to the Department of
132 Revenue.

133 Section 6. Effective July 1, 2014, paragraph (e) of
134 subsection (1) of section 212.05, Florida Statutes, is amended
135 to read:

136 212.05 Sales, storage, use tax.—It is hereby declared to be
137 the legislative intent that every person is exercising a taxable
138 privilege who engages in the business of selling tangible
139 personal property at retail in this state, including the
140 business of making mail order sales, or who rents or furnishes
141 any of the things or services taxable under this chapter, or who
142 stores for use or consumption in this state any item or article
143 of tangible personal property as defined herein and who leases
144 or rents such property within the state.

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

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

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

152 (I) "Prepaid calling arrangement" has the same meaning as
153 provided in s. 202.11 ~~means the separately stated retail sale by~~
154 ~~advance payment of communications services that consist~~
155 ~~exclusively of telephone calls originated by using an access~~



965938

156 ~~number, authorization code, or other means that may be manually,~~
157 ~~electronically, or otherwise entered and that are sold in~~
158 ~~predetermined units or dollars whose number declines with use in~~
159 ~~a known amount.~~

160 (II) If the sale or recharge of the prepaid calling
161 arrangement does not take place at the dealer's place of
162 business, it shall be deemed to have taken ~~take~~ place at the
163 customer's shipping address or, if no item is shipped, at the
164 customer's address or the location associated with the
165 customer's mobile telephone number.

166 (III) The sale or recharge of a prepaid calling arrangement
167 shall be treated as a sale of tangible personal property for
168 purposes of this chapter, regardless of whether ~~or not~~ a
169 tangible item evidencing such arrangement is furnished to the
170 purchaser, and such sale within this state subjects the selling
171 dealer to the jurisdiction of this state for purposes of this
172 subsection.

173 (IV) No additional tax under this chapter or chapter 202 is
174 due or payable if a purchaser of a prepaid calling arrangement,
175 who has paid tax under this chapter on the sale or recharge of
176 such arrangement, applies one or more units of the prepaid
177 calling arrangement to obtain communications services as
178 described in s. 202.11(9)(b)3., other services that are not
179 communications services, or products.

180 b. The installation of telecommunication and telegraphic
181 equipment.

182 c. Electrical power or energy, except that the tax rate for
183 charges for electrical power or energy is 4.35 ~~7~~ percent.
184 Charges for electrical power and energy do not include taxes



965938

185 imposed under ss. 166.231 and 203.01(1)(a)3.

186 2. Section ~~The provisions of s.~~ 212.17(3), regarding credit
187 for tax paid on charges subsequently found to be worthless, is
188 ~~shall be~~ equally applicable to any tax paid under ~~the provisions~~
189 ~~of~~ this section on charges for prepaid calling arrangements,
190 telecommunication or telegraph services, or electric power
191 subsequently found to be uncollectible. As used in this
192 paragraph, the term ~~word~~ "charges" ~~in this paragraph~~ does not
193 include any excise or similar tax levied by the Federal
194 Government, a ~~any~~ political subdivision of this ~~the~~ state, or a
195 ~~any~~ municipality upon the purchase, sale, or recharge of prepaid
196 calling arrangements or upon the purchase or sale of
197 telecommunication, television system program, or telegraph
198 service or electric power, which tax is collected by the seller
199 from the purchaser.

200 Section 7. The amendments made to ss. 202.11 and
201 212.05(1)(e)1.a., Florida Statutes, by this act are intended to
202 be remedial in nature and apply retroactively, but do not
203 provide a basis for an assessment of any tax not paid or create
204 a right to a refund or credit of any tax paid before the
205 effective date of this act.

206 Section 8. Sections 2, 3, 4, and 5 of this act apply to
207 taxable transactions included on bills that are for
208 communication services and that are dated on or after January 1,
209 2015.

210 Section 9. Subsections (4) and (5) of section 205.0535,
211 Florida Statutes, are amended to read:

212 205.0535 Reclassification and rate structure revisions.—

213 (4) After the conditions specified in subsections (2) and



965938

214 (3) are met, municipalities and counties may, every other year
215 thereafter, increase or decrease by ordinance the rates of
216 business taxes by up to 5 percent. However, an increase must,
217 ~~however, may not~~ be enacted by at least ~~less than~~ a majority
218 plus one vote of the governing body.

219 (5) ~~Nothing in~~ This chapter does not ~~shall be construed to~~
220 prohibit a municipality or county from decreasing or repealing
221 any business tax authorized under this chapter. By majority
222 vote, the governing body of a county or municipality may adopt
223 an ordinance repealing a local business tax or establishing new
224 rates that decrease local business taxes and do not result in an
225 increase in local business taxes for a taxpayer. Such ordinances
226 are not subject to subsections (2) and (3).

227 (6)~~(5)~~ A receipt may not be issued unless the federal
228 employer identification number or social security number is
229 obtained from the person to be taxed.

230 Section 10. Effective July 1, 2014, subsections (1), (3),
231 (4), and (7) of section 203.01, Florida Statutes, are amended to
232 read:

233 203.01 Tax on gross receipts for utility and communications
234 services.—

235 (1) (a) 1. A tax is imposed on gross receipts from utility
236 services that are delivered to a retail consumer in this state.
237 The tax shall be levied as provided in paragraphs (b)-(j).

238 2. A tax is levied on communications services as defined in
239 s. 202.11(1). The tax shall be applied to the same services and
240 transactions as are subject to taxation under chapter 202, and
241 to communications services that are subject to the exemption
242 provided in s. 202.125(1). The tax shall be applied to the sales



965938

243 price of communications services when sold at retail, as the
244 terms are defined in s. 202.11, shall be due and payable at the
245 same time as the taxes imposed pursuant to chapter 202, and
246 shall be administered and collected pursuant to ~~the provisions~~
247 ~~of~~ chapter 202.

248 3. An additional tax is levied on charges for, or the use
249 of, electrical power or energy that is subject to the tax levied
250 pursuant to s. 212.05(1)(e)1.c. or s. 212.06(1). The tax shall
251 be applied to the same transactions or uses as are subject to
252 taxation under s. 212.05(1)(e)1.c. or s. 212.06(1). If a
253 transaction is exempt from the tax imposed under
254 212.05(1)(e)1.c. or s. 212.06(1), the transaction is also exempt
255 from the tax imposed under this subparagraph. The tax shall be
256 applied to charges for electrical power or energy and is due and
257 payable at the same time as taxes imposed pursuant to chapter
258 212. Chapter 212 governs the administration and enforcement of
259 the tax imposed by this subparagraph. The charges upon which the
260 tax imposed by this subparagraph is applied do not include the
261 taxes imposed by subparagraph 1. or s. 166.231. The tax imposed
262 by this subparagraph becomes state funds at the moment of
263 collection and is not considered as revenue of a utility for
264 purposes of a franchise agreement between the utility and a
265 local government.

266 (b)1. The rate applied to utility services shall be 2.5
267 percent.

268 2. The rate applied to communications services shall be
269 2.37 percent.

270 3. ~~There shall be~~ An additional rate of 0.15 percent shall
271 be applied to communication services subject to the tax levied



965938

272 pursuant to s. 202.12(1)(a), (c), and (d). The exemption
273 provided in s. 202.125(1) applies to the tax levied pursuant to
274 this subparagraph.

275 4. The rate applied to electrical power or energy taxed
276 under subparagraph (a)3. shall be 2.6 percent.

277 (c)1. The tax imposed under subparagraph (a)1. shall be
278 levied against the total amount of gross receipts received by a
279 distribution company for its sale of utility services if the
280 utility service is delivered to the retail consumer by a
281 distribution company and the retail consumer pays the
282 distribution company a charge for utility service which includes
283 a charge for both the electricity and the transportation of
284 electricity to the retail consumer. The distribution company
285 shall report and remit to the Department of Revenue by the 20th
286 day of each month the taxes levied pursuant to this paragraph
287 during the preceding month.

288 2. To the extent practicable, the Department of Revenue
289 must distribute all receipts of taxes remitted under this
290 chapter to the Public Education Capital Outlay and Debt Service
291 Trust Fund in the same month as the department collects such
292 taxes.

293 (d)1. Each distribution company that receives payment for
294 the delivery of electricity to a retail consumer in this state
295 is subject to tax on the exercise of this privilege as provided
296 by this paragraph unless the payment is subject to tax under
297 paragraph (c). For the exercise of this privilege, the tax
298 levied on the ~~such~~ distribution company's receipts for the
299 delivery of electricity shall be determined by multiplying the
300 number of kilowatt hours delivered by the index price and



965938

301 applying the rate in subparagraph (b)1. ~~paragraph (b)~~ to the
302 result.

303 2. The index price is the Florida price per kilowatt hour
304 for retail consumers in the previous calendar year, as published
305 in the United States Energy Information Administration Electric
306 Power Monthly and announced by the Department of Revenue on June
307 1 of each year to be effective for the 12-month period beginning
308 July 1 of that year. For each residential, commercial, and
309 industrial customer class, the applicable index posted for
310 residential, commercial, and industrial shall ~~will~~ be applied in
311 calculating the gross receipts to which the tax applies. If
312 publication of the indices is delayed or discontinued, the last
313 posted index shall be used until a current index is posted or
314 the department adopts a comparable index by rule.

315 3. Tax due under this paragraph shall be administered,
316 paid, and reported in the same manner as the tax due under
317 paragraph (c).

318 4. The amount of tax due under this paragraph shall be
319 reduced by the amount of any like tax lawfully imposed on and
320 paid by the person from whom the retail consumer purchased the
321 electricity, whether imposed by and paid to this state, another
322 state, a territory of the United States, or the District of
323 Columbia. This reduction in tax shall be available to the retail
324 consumer as a refund made pursuant to s. 215.26 and does not
325 inure to the benefit of the person who receives payment for the
326 delivery of the electricity. The methods of demonstrating proof
327 of payment and the amount of such refund shall be made according
328 to rules of the Department of Revenue.

329 (e)1. A ~~Every~~ distribution company that receives payment



965938

330 for the sale or transportation of natural or manufactured gas to
331 a retail consumer in this state is subject to tax on the
332 exercise of this privilege as provided by this paragraph. For
333 the exercise of this privilege, the tax levied on the ~~such~~
334 distribution company's receipts for the sale or transportation
335 of natural or manufactured gas shall be determined by dividing
336 the number of cubic feet delivered by 1,000, multiplying the
337 resulting number by the index price, and applying the rate in
338 subparagraph (b)1. ~~paragraph (b)~~ to the result.

339 2. The index price is the Florida price per 1,000 cubic
340 feet for retail consumers in the previous calendar year as
341 published in the United States Energy Information Administration
342 Natural Gas Monthly and announced by the Department of Revenue
343 on June 1 of each year to be effective for the 12-month period
344 beginning July 1 of that year. For each residential, commercial,
345 and industrial customer class, the applicable index posted for
346 residential, commercial, and industrial shall ~~will~~ be applied in
347 calculating the gross receipts to which the tax applies. If
348 publication of the indices is delayed or discontinued, the last
349 posted index shall be used until a current index is posted or
350 the department adopts a comparable index by rule.

351 3. Tax due under this paragraph shall be administered,
352 paid, and reported in the same manner as the tax due under
353 paragraph (c).

354 4. The amount of tax due under this paragraph shall be
355 reduced by the amount of any like tax lawfully imposed on and
356 paid by the person from whom the retail consumer purchased the
357 natural gas or manufactured gas, whether imposed by and paid to
358 this state, another state, a territory of the United States, or



965938

359 the District of Columbia. This reduction in tax shall be
360 available to the retail consumer as a refund pursuant to s.
361 215.26 and does not inure to the benefit of the person providing
362 the transportation service. The methods of demonstrating proof
363 of payment and the amount of such refund shall be made according
364 to rules of the Department of Revenue.

365 (f) Any person who imports into this state electricity,
366 natural gas, or manufactured gas, or severs natural gas, for
367 that person's own use or consumption as a substitute for
368 purchasing utility, transportation, or delivery services taxable
369 under subparagraph (a)1. this chapter and who cannot demonstrate
370 payment of the tax imposed by this chapter must register with
371 the Department of Revenue and pay into the State Treasury each
372 month an amount equal to the cost price, as defined in s.
373 212.02, of such electricity, natural gas, or manufactured gas
374 times the rate set forth in subparagraph (b)1. paragraph (b),
375 reduced by the amount of any like tax lawfully imposed on and
376 paid by the person from whom the electricity, natural gas, or
377 manufactured gas was purchased or any person who provided
378 delivery service or transportation service in connection with
379 the electricity, natural gas, or manufactured gas. ~~For purposes~~
380 ~~of this paragraph, the term "cost price" has the meaning~~
381 ~~ascribed in s. 212.02(4).~~ The methods of demonstrating proof of
382 payment and the amount of such reductions in tax shall be made
383 according to rules of the Department of Revenue.

384 (g) Electricity produced by cogeneration or by small power
385 producers which is transmitted and distributed by a public
386 utility between two locations of a customer of the utility
387 pursuant to s. 366.051 is subject to the tax imposed by



965938

388 subparagraph (a)1 ~~this section~~. The tax shall be applied to the
389 cost price, as defined in s. 212.02, of such electricity ~~as~~
390 ~~provided in s. 212.02(4)~~ and shall be paid each month by the
391 producer of such electricity.

392 (h) Electricity produced by cogeneration or by small power
393 producers during the 12-month period ending June 30 of each year
394 which is in excess of nontaxable electricity produced during the
395 12-month period ending June 30, 1990, is subject to the tax
396 imposed by subparagraph (a)1 ~~this section~~. The tax shall be
397 applied to the cost price, as defined in s. 212.02, of such
398 electricity ~~as provided in s. 212.02(4)~~ and shall be paid each
399 month, beginning with the month in which total production
400 exceeds the production of nontaxable electricity for the 12-
401 month period ending June 30, 1990. As used in ~~For purposes of~~
402 this paragraph, the term "nontaxable electricity" means
403 electricity produced by cogeneration or by small power producers
404 which is not subject to tax under paragraph (g). Taxes paid
405 pursuant to paragraph (g) may be credited against taxes due
406 under this paragraph. Electricity generated as part of an
407 industrial manufacturing process that ~~which~~ manufactures
408 products from phosphate rock, raw wood fiber, paper, citrus, or
409 any agricultural product is ~~shall~~ not ~~be~~ subject to the tax
410 imposed by this paragraph. The term "industrial manufacturing
411 process" means the entire process conducted at the location
412 where the process takes place.

413 (i) Any person other than a cogenerator or small power
414 producer described in paragraph (h) who produces for his or her
415 own use electrical energy that ~~which~~ is a substitute for
416 electrical energy produced by an electric utility as defined in



965938

417 s. 366.02 is subject to the tax imposed by subparagraph (a)1
418 ~~this section~~. The tax shall be applied to the cost price, as
419 defined in s. 212.02, of such electrical energy ~~as provided in~~
420 ~~s. 212.02(4)~~ and shall be paid each month. ~~The provisions of~~
421 This paragraph does ~~de~~ not apply to ~~any~~ electrical energy
422 produced and used by an electric utility.

423 (j) Notwithstanding any other provision of this chapter,
424 with the exception of a communications services dealer reporting
425 taxes administered under chapter 202, the department may
426 require:

427 1. A quarterly return and payment when the tax remitted for
428 the preceding four calendar quarters did not exceed \$1,000;

429 2. A semiannual return and payment when the tax remitted
430 for the preceding four calendar quarters did not exceed \$500; or

431 3. An annual return and payment when the tax remitted for
432 the preceding four calendar quarters did not exceed \$100.

433 (3) The tax imposed by subparagraph (1)(a)1. ~~subsection (1)~~
434 does not apply to:

435 (a)1. The sale or transportation of natural gas or
436 manufactured gas to a public or private utility, including a
437 municipal corporation or rural electric cooperative association,
438 ~~either~~ for resale or for use as fuel in the generation of
439 electricity; or

440 2. The sale or delivery of electricity to a public or
441 private utility, including a municipal corporation or rural
442 electric cooperative association, for resale, or as part of an
443 electrical interchange agreement or contract between such
444 utilities for the purpose of transferring more economically
445 generated power;



965938

446
447 if provided the person deriving gross receipts from such sale
448 demonstrates that a sale, transportation, or delivery for resale
449 in fact occurred and complies with the following requirements: A
450 sale, transportation, or delivery for resale must be in strict
451 compliance with the rules ~~and regulations~~ of the Department of
452 Revenue; and any sale subject to the tax imposed by this section
453 which is not in strict compliance with the rules ~~and regulations~~
454 of the Department of Revenue shall be subject to the tax at the
455 appropriate rate imposed on utilities under subparagraph
456 (1)(b)1. ~~by paragraph (b)~~ on the person making the sale. Any
457 person making a sale for resale may, through an informal protest
458 provided ~~for~~ in s. 213.21 and the rules of the Department of
459 Revenue, provide the department with evidence of the exempt
460 status of a sale. The department shall adopt rules that provide
461 that valid proof and documentation of the resale by a person
462 making the sale for resale will be accepted by the department
463 when submitted during the protest period but will not be
464 accepted when submitted in any proceeding under chapter 120 or
465 any circuit court action instituted under chapter 72;
466 (b) Wholesale sales of electric transmission service;
467 (c) The use of natural gas in the production of oil or gas,
468 or the use of natural or manufactured gas by a person
469 transporting natural or manufactured gas, when used and consumed
470 in providing such services; or
471 (d) The sale or transportation to, or use of, natural gas
472 or manufactured gas by a person eligible for an exemption under
473 s. 212.08(7)(ff)2. for use as an energy source or a raw
474 material. Possession by a seller of natural or manufactured gas



965938

475 or by any person providing transportation or delivery of natural
476 or manufactured gas of a written certification by the purchaser,
477 certifying the purchaser's entitlement to the exclusion
478 permitted by this paragraph, relieves the seller or person
479 providing transportation or delivery from the responsibility of
480 remitting tax on the nontaxable amounts, and the department
481 shall look solely to the purchaser for recovery of such tax if
482 the department determines that the purchaser was not entitled to
483 the exclusion. The certification must include an acknowledgment
484 by the purchaser that it will be liable for tax pursuant to
485 paragraph (1)(f) if the requirements for exclusion are not met.

486 (4) The tax imposed pursuant to subparagraph (1)(a)1. ~~this~~
487 ~~chapter~~ relating to the provision of ~~any~~ utility services at the
488 option of the person supplying the taxable services may be
489 separately stated as Florida gross receipts tax on the total
490 amount of any bill, invoice, or other tangible evidence of the
491 provision of such taxable services and may be added as a
492 component part of the total charge. If ~~Whenever~~ a provider of
493 taxable services elects to separately state such tax as a
494 component of the charge for the provision of such taxable
495 services, any ~~every~~ person, including all governmental units,
496 shall remit the tax to the person who provides such taxable
497 services as a part of the total bill, and the tax is a component
498 part of the debt of the purchaser to the person who provides
499 such taxable services until paid and, if unpaid, is recoverable
500 at law in the same manner as any other part of the charge for
501 such taxable services. For a utility, the decision to separately
502 state any increase in the rate of tax imposed by this chapter
503 which is effective after December 31, 1989, and the ability to



965938

504 recover the increased charge from the customer is ~~shall~~ not ~~be~~
505 subject to regulatory approval.

506 (7) Gross receipts subject to the tax imposed under
507 subparagraph (1)(a)1. ~~by this section~~ for the provision of
508 electricity must ~~shall~~ include receipts from monthly customer
509 charges or monthly customer facility charges.

510 Section 11. Effective July 1, 2014, subsection (11) of
511 section 212.12, Florida Statutes, is amended to read:

512 212.12 Dealer's credit for collecting tax; penalties for
513 noncompliance; powers of Department of Revenue in dealing with
514 delinquents; brackets applicable to taxable transactions;
515 records required.-

516 (11) The department shall make available in an electronic
517 format or otherwise the tax amounts and brackets applicable to
518 all taxable transactions that occur in counties that have a
519 surtax at a rate other than 1 percent which ~~transactions~~ would
520 otherwise have been transactions taxable at the rate of 6
521 percent. Likewise, the department shall make available in an
522 electronic format or otherwise the tax amounts and brackets
523 applicable to transactions taxable at 4.35 ~~7~~ percent pursuant to
524 s. 212.05(1)(e)1.c. ~~s. 212.05(1)(e)~~ and on transactions which
525 would otherwise have been so taxable in counties which have
526 adopted a discretionary sales surtax.

527 Section 12. In complying with the amendments to ss. 203.01
528 and 212.05, Florida Statutes, relating to the additional tax on
529 electrical power or energy, made by this act, a seller of
530 electrical power or energy may collect a combined rate of 6.95
531 percent, which consists of the 4.35 percent and 2.6 percent
532 required under ss. 212.05(1)(e)1.c. and 203.01(1)(b)4., Florida



965938

533 Statutes, respectively, if the provider properly reflects the
534 tax collected with respect to the two provisions as required in
535 the return to the Department of Revenue.

536 Section 13. The Department of Revenue may, and all
537 conditions are deemed met to, adopt emergency rules pursuant to
538 ss. 120.536(1) and 120.54, Florida Statutes, for the purpose of
539 implementing the amendments to ss. 203.01, 212.05, 212.12, and
540 212.20, Florida Statutes, relating to changes to the taxation of
541 electrical power or energy, made by this act. This section
542 expires July 1, 2017.

543 Section 14. Effective July 1, 2014, paragraphs (c) and (d)
544 of subsection (6) of section 212.20, Florida Statutes, are
545 amended to read:

546 212.20 Funds collected, disposition; additional powers of
547 department; operational expense; refund of taxes adjudicated
548 unconstitutionally collected.—

549 (6) Distribution of all proceeds under this chapter, ~~and~~ s.
550 202.18(1)(b) and (2)(b), and s. 203.01(1)(a)3. is shall be as
551 follows:

552 (c) 1. Proceeds from the fees imposed under ss.
553 212.05(1)(h)3. and 212.18(3) shall remain with the General
554 Revenue Fund.

555 2. The portion of the proceeds which constitutes gross
556 receipts tax imposed pursuant to s. 203.01(1)(a)3. shall be
557 deposited as provided by law and in accordance with s. 9, Art.
558 XII of the State Constitution.

559 (d) The proceeds of all other taxes and fees imposed
560 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
561 and (2)(b) shall be distributed as follows:



965938

562 1. In any fiscal year, the greater of \$500 million, minus
563 an amount equal to 4.6 percent of the proceeds of the taxes
564 collected pursuant to chapter 201, or 5.2 percent of all other
565 taxes and fees imposed pursuant to this chapter or remitted
566 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
567 monthly installments into the General Revenue Fund.

568 2. After the distribution under subparagraph 1., 8.8794
569 ~~8.814~~ percent of the amount remitted by a sales tax dealer
570 located within a participating county pursuant to s. 218.61
571 shall be transferred into the Local Government Half-cent Sales
572 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
573 be transferred shall be reduced by 0.1 percent, and the
574 department shall distribute this amount to the Public Employees
575 Relations Commission Trust Fund less \$5,000 each month, which
576 shall be added to the amount calculated in subparagraph 3. and
577 distributed accordingly.

578 3. After the distribution under subparagraphs 1. and 2.,
579 0.0956 ~~0.095~~ percent shall be transferred to the Local
580 Government Half-cent Sales Tax Clearing Trust Fund and
581 distributed pursuant to s. 218.65.

582 4. After the distributions under subparagraphs 1., 2., and
583 3., 2.0602 ~~2.0440~~ percent of the available proceeds shall be
584 transferred monthly to the Revenue Sharing Trust Fund for
585 Counties pursuant to s. 218.215.

586 5. After the distributions under subparagraphs 1., 2., and
587 3., 1.3514 ~~1.3409~~ percent of the available proceeds shall be
588 transferred monthly to the Revenue Sharing Trust Fund for
589 Municipalities pursuant to s. 218.215. If the total revenue to
590 be distributed pursuant to this subparagraph is at least as



965938

591 great as the amount due from the Revenue Sharing Trust Fund for
592 Municipalities and the former Municipal Financial Assistance
593 Trust Fund in state fiscal year 1999-2000, no municipality shall
594 receive less than the amount due from the Revenue Sharing Trust
595 Fund for Municipalities and the former Municipal Financial
596 Assistance Trust Fund in state fiscal year 1999-2000. If the
597 total proceeds to be distributed are less than the amount
598 received in combination from the Revenue Sharing Trust Fund for
599 Municipalities and the former Municipal Financial Assistance
600 Trust Fund in state fiscal year 1999-2000, each municipality
601 shall receive an amount proportionate to the amount it was due
602 in state fiscal year 1999-2000.

603 6. Of the remaining proceeds:

604 a. In each fiscal year, the sum of \$29,915,500 shall be
605 divided into as many equal parts as there are counties in the
606 state, and one part shall be distributed to each county. The
607 distribution among the several counties must begin each fiscal
608 year on or before January 5th and continue monthly for a total
609 of 4 months. If a local or special law required that any moneys
610 accruing to a county in fiscal year 1999-2000 under the then-
611 existing provisions of s. 550.135 be paid directly to the
612 district school board, special district, or a municipal
613 government, such payment must continue until the local or
614 special law is amended or repealed. The state covenants with
615 holders of bonds or other instruments of indebtedness issued by
616 local governments, special districts, or district school boards
617 before July 1, 2000, that it is not the intent of this
618 subparagraph to adversely affect the rights of those holders or
619 relieve local governments, special districts, or district school



965938

620 boards of the duty to meet their obligations as a result of
621 previous pledges or assignments or trusts entered into which
622 obligated funds received from the distribution to county
623 governments under then-existing s. 550.135. This distribution
624 specifically is in lieu of funds distributed under s. 550.135
625 before July 1, 2000.

626 b. The department shall distribute \$166,667 monthly
627 ~~pursuant to s. 288.1162~~ to each applicant certified as a
628 facility for a new or retained professional sports franchise
629 pursuant to s. 288.1162. Up to \$41,667 shall be distributed
630 monthly by the department to each certified applicant as defined
631 in s. 288.11621 for a facility for a spring training franchise.
632 However, not more than \$416,670 may be distributed monthly in
633 the aggregate to all certified applicants for facilities for
634 spring training franchises. The department shall also distribute
635 \$166,667 monthly to an applicant certified as a motorsports
636 entertainment complex under s. 288.1171. Distributions begin 60
637 days after such certification and continue for not more than 30
638 years, except as otherwise provided in s. 288.11621. A certified
639 applicant identified in this sub-subparagraph may not receive
640 more in distributions than expended by the applicant for the
641 public purposes provided under ~~for in~~ s. 288.1162(5), ~~or~~ s.
642 288.11621(3), or s. 288.1171(6).

643 c. Beginning 30 days after notice by the Department of
644 Economic Opportunity to the Department of Revenue that an
645 applicant has been certified as the professional golf hall of
646 fame pursuant to s. 288.1168 and is open to the public, \$166,667
647 shall be distributed monthly, for up to 300 months, to the
648 applicant.



965938

649 d. Beginning 30 days after notice by the Department of
650 Economic Opportunity to the Department of Revenue that the
651 applicant has been certified as the International Game Fish
652 Association World Center facility pursuant to s. 288.1169, and
653 the facility is open to the public, \$83,333 shall be distributed
654 monthly, for up to 168 months, to the applicant. This
655 distribution is subject to reduction pursuant to s. 288.1169. A
656 lump sum payment of \$999,996 shall be made, after certification
657 and before July 1, 2000.

658 e. The department shall distribute up to \$55,555 monthly to
659 each certified applicant as defined in s. 288.11631 for a
660 facility used by a single spring training franchise, or up to
661 \$111,110 monthly to each certified applicant as defined in s.
662 288.11631 for a facility used by more than one spring training
663 franchise. Monthly distributions begin 60 days after such
664 certification or July 1, 2016, whichever is later, and continue
665 for not more than 30 years, except as otherwise provided in s.
666 288.11631. A certified applicant identified in this sub-
667 subparagraph may not receive more in distributions than expended
668 by the applicant for the public purposes provided in s.
669 288.11631(3).

670 7. All other proceeds must remain in the General Revenue
671 Fund.

672 Section 15. Effective July 1, 2014, section 212.17, Florida
673 Statutes, is reordered and amended to read:

674 212.17 Tax credits or refunds ~~for returned goods, rentals,~~
675 ~~or admissions; goods acquired for dealer's own use and~~
676 ~~subsequently resold; additional powers of department.-~~

677 (1) (a) If ~~In the event~~ purchases are returned to a dealer



965938

678 by the purchaser or consumer after the tax imposed by this
679 chapter has been collected from or charged to the account of the
680 consumer or user, the dealer is ~~shall be~~ entitled to
681 reimbursement of the amount of tax collected or charged by the
682 dealer, in the manner prescribed by the department.

683 (b) A registered dealer that purchases property for the
684 dealer's own use, pays tax on acquisition, and sells the
685 property subsequent to acquisition without ~~ever~~ having used the
686 property is entitled to reimbursement, in the manner prescribed
687 by the department, of the amount of tax paid on the property's
688 acquisition.

689 (c) If the tax has not been remitted by a dealer to the
690 department, the dealer may deduct the same in submitting his or
691 her return upon receipt of a signed statement by ~~of~~ the dealer
692 as to the gross amount of such refunds during the period covered
693 by the ~~said~~ signed statement, which may ~~period shall~~ not be
694 longer than 90 days. The department shall issue to the dealer an
695 official credit memorandum equal to the net amount remitted by
696 the dealer for such tax collected or paid. Such memorandum shall
697 be accepted by the department at full face value from the dealer
698 to whom it is issued upon, ~~in~~ the remittance of ~~for~~ subsequent
699 taxes accrued under ~~the provisions of~~ this chapter. If a dealer
700 has retired from business and ~~has~~ filed a final return, a refund
701 of tax may be made if it can be established to the satisfaction
702 of the department that the tax was not due.

703 (2) A dealer who has paid the tax imposed by this chapter
704 on tangible personal property sold under a retained title,
705 conditional sale, or similar contract, or under a contract in
706 which ~~wherein~~ the dealer retains a security interest in the



965938

707 property pursuant to chapter 679, may take credit or obtain a
708 refund for the tax paid by the dealer on the unpaid balance due
709 him or her when he or she repossesses the property, ~~(with or~~
710 ~~without judicial process,)~~ the property within 12 months after
711 ~~following~~ the month in which the property was repossessed. If
712 ~~When~~ such repossessed property is resold, the sale is subject in
713 all respects to the tax imposed by this chapter.

714 (3) Except as provided in subsection (4), a dealer who has
715 paid the tax imposed by this chapter on tangible personal
716 property or services may take a credit or obtain a refund for
717 any tax paid by the dealer on the unpaid balance due on
718 worthless accounts within 12 months after ~~following~~ the month in
719 which the bad debt has been charged off for federal income tax
720 purposes. If any accounts so charged off for which a credit or
721 refund has been obtained are subsequently, ~~thereafter~~ in whole
722 or in part, paid to the dealer, the amount so paid shall be
723 included in the first return filed after such collection and the
724 tax paid accordingly.

725 (4) With respect to the payment of taxes on purchases made
726 through a private-label credit card program:

727 (a) If consumer accounts or receivables are found to be
728 worthless or uncollectible, the dealer may claim a credit for,
729 or obtain a refund of, the tax remitted by the dealer on the
730 unpaid balance due if:

731 1. The accounts or receivables have been charged off as bad
732 debt on the lender's books and records on or after January 1,
733 2014;

734 2. A credit was not previously claimed and a refund was not
735 previously allowed on any portion of the accounts or



965938

736 receivables; and

737 3. The credit or refund is claimed within 12 months after
738 the month in which the bad debt has been charged off by the
739 lender for federal income tax purposes.

740 (b) If the dealer or the lender subsequently collects, in
741 whole or in part, the accounts or receivables for which a credit
742 or refund has been granted under paragraph (a), the dealer must
743 include the taxable percentage of the amount collected in the
744 first return filed after the collection and pay the tax on the
745 portion of that amount for which a credit or refund was granted.

746 (c) The credit or refund allowed includes all credit sale
747 transaction amounts that are outstanding in the specific
748 private-label credit card account or receivable at the time the
749 account or receivable is charged off, regardless of the date on
750 which the credit sale transaction actually occurred.

751 (d) A dealer may use one of the following methods to
752 determine the amount of the credit or refund:

753 1. An apportionment method to substantiate the amount of
754 tax imposed under this chapter which is included in the bad debt
755 to which the credit or refund applies. The method must use the
756 dealer's Florida and non-Florida sales, the dealer's taxable and
757 nontaxable sales, and the amount of tax the dealer remitted to
758 this state; or

759 2. A specified percentage of the accounts or receivables
760 giving rise to the credit or refund, which is derived from a
761 sampling of the dealer's or lender's records in accordance with
762 a methodology agreed upon by the department and the dealer.

763 (e) For purposes of computing the credit or refund,
764 payments on the accounts or receivables shall be allocated based



965938

765 on the terms and conditions of the contract between the dealer
766 or lender and the consumer.

767 (f) The credit or refund for tax on bad debt may be claimed
768 on any return filed by an entity related by a direct or indirect
769 common ownership of 50 percent or more.

770 (g) The amount of the credit or refund that a dealer is
771 eligible to recover under this subsection is limited to 25
772 percent of the tax paid to the department which is attributable
773 to bad debt.

774 (h) As used in this subsection, the term:

775 1. "Dealer's affiliates" means an entity affiliated with
776 the dealer under 26 U.S.C. s. 1504 or an entity that would be an
777 affiliate under that section if the entity were a corporation.

778 2. "Lender" means a person who owns or has owned a private-
779 label credit card account or an interest in a private-label
780 credit card receivable that:

781 a. The person purchased directly from a dealer who remitted
782 the tax imposed under this chapter or from the dealer's
783 affiliates, or that was transferred from a third party;

784 b. The person originated pursuant to that person's contract
785 with a dealer who remitted the tax imposed under this chapter or
786 with the dealer's affiliates; or

787 c. Is affiliated in the manner described under 26 U.S.C. s.
788 1504, regardless of whether the different entities are
789 corporations, with a person described in sub-subparagraph a. or
790 sub-subparagraph b. or with an assignee or other transferee of
791 such person.

792 3. "Private-label credit card" means a charge card or
793 credit card that carries, refers to, or is branded with the name



965938

794 or logo of a dealer and can be used for purchases from the
795 dealer whose name or logo appears on the card or for purchases
796 from the dealer's affiliates or franchises.

797 (6)(4)(a) The department shall:

798 (a) Design, prepare, print and furnish to all dealers,
799 except dealers filing through electronic data interchange, or
800 make available or prescribe to the dealers, all necessary forms
801 for filing returns and instructions to ensure a full collection
802 from dealers and an accounting for the taxes due. The, but
803 failure of a any dealer to secure such forms does not relieve
804 the dealer from the payment of the tax at the time and in the
805 manner provided.

806 (b) ~~The department shall~~ Prescribe the format and
807 instructions necessary for filing returns in a manner that is
808 initiated through an electronic data interchange to ensure a
809 full collection from dealers and an accounting for the taxes
810 due. The failure of a any dealer to use such format does not
811 relieve the dealer from the payment of the tax at the time and
812 in the manner provided.

813 (7)(5) The department and its assistants are ~~hereby~~
814 authorized and empowered to administer the oath for the purpose
815 of enforcing and administering ~~the provisions of this chapter.~~

816 (8)(6) The department may ~~has authority to~~ adopt rules
817 ~~pursuant to ss. 120.536(1) and 120.54 to~~ administer and enforce
818 ~~the provisions of this section chapter.~~

819 (5)(7) ~~If The department, where~~ admissions, license fees,
820 ~~or~~ rental payments, or payments for services are made and
821 ~~thereafter~~ returned to the payors after the taxes ~~thereon~~ have
822 been paid, the department shall return or credit the taxpayer



965938

823 for taxes ~~so~~ paid on the moneys returned in the same manner as
824 ~~is~~ provided for returns or credits of taxes if ~~where~~ purchases
825 or tangible personal property are returnable to a dealer.

826 Section 16. Effective July 1, 2014, subsection (2) of
827 section 288.1171, Florida Statutes, is amended, present
828 subsections (4) through (7) of that section are redesignated as
829 subsections (5) through (8), respectively, and amended, and a
830 new subsection (4) is added to that section, to read:

831 288.1171 Motorsports entertainment complex; definitions;
832 certification; duties.-

833 (2) The department shall serve as the state agency for
834 screening applicants for funding under s. 212.20, for local
835 option funding under s. 218.64(3), and for certifying an
836 applicant as a motorsports entertainment complex. The department
837 shall develop and adopt rules for the receipt and processing of
838 applications for funding under ss. 212.20 and ~~s.~~ 218.64(3). The
839 department shall make a determination regarding any application
840 filed by an applicant within not later than 120 days after the
841 application is filed.

842 (4) The department may certify a single applicant as a
843 motorsports entertainment complex for funding under s. 212.20 if
844 the applicant meets all of the following conditions:

845 (a) The applicant meets the requirements of subsection (3).

846 (b) The applicant has a verified copy of the approval of a
847 sanctioning body stating that motorsport events are sanctioned
848 to occur at the applicant's complex.

849 (c) The applicant's facility has at least 50,000 fixed
850 seats.

851 (d) The applicant has projections, verified by the



965938

852 department, which demonstrate that the motorsports entertainment
853 complex will annually attract paid attendance of more than
854 100,000 persons.

855 (e) The applicant has an independent analysis or study,
856 verified by the department, which demonstrates that the amount
857 of revenues generated by the taxes imposed under chapter 212
858 with respect to the use and operation of the motorsports
859 entertainment complex will annually equal or exceed \$2 million.

860 (f) The applicant has demonstrated that it has provided, is
861 capable of providing, or has financial or other commitments to
862 provide more than one-half of the costs incurred or related to
863 the improvement and development of the complex.

864 (g) The total cost of construction, reconstruction,
865 expansion, or renovation of the complex exceeds \$250 million.

866
867 The approved applicant may not seek funding under s. 218.64(3)
868 while receiving funding under s. 212.20.

869 (5)~~(4)~~ Upon determining that an applicant meets the
870 requirements of subsection (3) ~~or subsection (4)~~, the department
871 shall notify the applicant and the executive director of the
872 Department of Revenue of such certification by means of an
873 official letter granting certification. If the applicant fails
874 to meet the certification requirements of subsection (3) ~~or~~
875 subsection (4), the department shall notify the applicant ~~within~~
876 ~~not later than~~ 10 days following such determination.

877 (6)~~(5)~~ A motorsports entertainment complex that has been
878 previously certified under this section and has received funding
879 under such certification is ineligible for ~~any~~ additional
880 certification.



965938

881 (7)~~(6)~~ An applicant certified as a motorsports
882 entertainment complex may use funds provided pursuant to s.
883 212.20 or s. 218.64(3) only for the following public purposes:

884 (a) Paying for the construction, reconstruction, expansion,
885 or renovation of a motorsports entertainment complex.

886 (b) Paying debt service reserve funds, arbitrage rebate
887 obligations, or other amounts relating ~~payable with respect~~ to
888 bonds issued for the construction, reconstruction, expansion, or
889 renovation of the motorsports entertainment complex or for the
890 reimbursement of such costs or the refinancing of bonds issued
891 for such purposes.

892 (c) Paying for construction, reconstruction, expansion, or
893 renovation of transportation or other infrastructure
894 improvements related to, necessary for, or appurtenant to the
895 motorsports entertainment complex, including, ~~without~~
896 ~~limitation~~, paying debt service reserve funds, arbitrage rebate
897 obligations, or other amounts relating ~~payable with respect~~ to
898 bonds issued for the construction, reconstruction, expansion, or
899 renovation of such transportation or other infrastructure
900 improvements, and for the reimbursement of such costs or the
901 refinancing of bonds issued for such purposes.

902 (d) Paying for programs of advertising and promotion of or
903 related to the motorsports entertainment complex or the
904 municipality in which the motorsports entertainment complex is
905 located, or the county if the motorsports entertainment complex
906 is located in an unincorporated area, if such programs of
907 advertising and promotion are designed to increase paid
908 attendance at the motorsports entertainment complex or increase
909 tourism in or promote the economic development of the community



965938

910 in which the motorsports entertainment complex is located.

911 ~~(8) (7) The Department of Revenue may audit,~~ As provided in
912 s. 11.45 213.34, the Auditor General may conduct an audit to
913 verify that the distributions pursuant to this section have been
914 expended as required in this section. ~~Such information is~~
915 ~~subject to the confidentiality requirements of chapter 213.~~ If
916 the Auditor General ~~Department of Revenue~~ determines that the
917 distributions pursuant to certification ~~under this section~~ have
918 not been expended as required by this section, the Auditor
919 General shall notify the Department of Revenue, which ~~it~~ may
920 pursue recovery of such funds pursuant to the laws and rules
921 governing the assessment of taxes.

922 Section 17. Section 288.127, Florida Statutes, is created
923 to read:

924 288.127 Qualified television loan fund.—

925 (1) DEFINITIONS.—As used in this section, the term:

926 (a) "Fund administrator" means a private sector
927 organization under contract with the department to manage and
928 administer the QTV Fund.

929 (b) "Major broadcaster" means broadcasting organizations
930 that include, but are not limited to, television broadcasting
931 networks, cable television, direct broadcast satellite,
932 telecommunications companies, and internet streaming or other
933 digital media platforms.

934 (c) "Private investment capital" means capital from
935 private, nongovernmental funding sources that will be coinvested
936 with the QTV Fund in segregated accounts.

937 (d) "Qualified lending partner" means a financial
938 institution, as defined in s. 655.005, selected by a fund



965938

939 administrator that has demonstrated capability in providing
940 financing to television production and specialized expertise in
941 intellectual property, tax credit programs, customary broadcast
942 license agreements, advertising inventories, and ancillary
943 revenue sources, and a combined portfolio in film, television,
944 and entertainment media of at least \$500 million.

945 (e) "Qualified television content" means series, mini-
946 series, or made-for-TV content produced by a qualified
947 production company that has in place a distribution contract
948 with a major broadcaster, under a customary broadcast license
949 agreement. The term does not include a production that contains
950 content that is obscene, as defined in s. 847.001.

951 (f) "QTV Fund" means the qualified television loan fund.

952 (2) PURPOSE.—The purpose of the QTV Fund is to create a
953 public-private partnership in the form of a revolving loan fund
954 to administer a loan program for television production. The QTV
955 Fund shall be privately managed under state oversight to
956 incentivize the use of this state as a site for producing
957 qualified television content and to develop and sustain the
958 workforce and infrastructure for television content production.

959 (3) CREATION.—The qualified television loan fund is created
960 within the department. The QTV Fund shall be a public fund that
961 is privately managed by the fund administrator under contract
962 with the department. The department shall disburse the funds
963 appropriated for this program to the fund administrator to
964 invest in the QTV Fund during the existence of the program
965 pursuant to this section and the contract between the fund
966 administrator and the department. State funds in the QTV Fund
967 may be used only to enter into loan agreements and to pay any



965938

968 administrative costs or other authorized fees under this
969 section.

970 (a) The QTV Fund shall be a revolving loan fund that
971 invests and reinvests the principal and interest of the fund in
972 accordance with s. 617.2104 in a manner so as to not subject the
973 funds to state or federal taxes and to be consistent with the
974 investment policy statement adopted by the fund administrator.
975 As production companies repay the principal and interest to the
976 QTV Fund, state funds, less any QTV Fund expenses, shall be
977 returned to the account to be lent to subsequent borrowers.

978 (b) Funds from the QTV Fund shall be disbursed by the fund
979 administrator through a lending vehicle to make short-term loans
980 pursuant to this section.

981 (4) FUND ADMINISTRATOR.—

982 (a) The department shall contract with a fund administrator
983 by September 1, 2014, and award the contract in accordance with
984 the competitive bidding requirements in s. 287.057.

985 (b) The department shall select as fund administrator a
986 private sector entity that demonstrates the ability to implement
987 the program under this section and that meets the requirements
988 set forth in this section. Preference shall be given to
989 applicants that are headquartered in this state. Additional
990 consideration may be given to applicants that have experience in
991 the management of economic development or job creation-related
992 funds. The qualifications for the fund administrator must
993 include, but are not limited to:

994 1. A demonstrated track record of managing private sector
995 equity or debt funds in the entertainment and media industries.

996 2. The ability to demonstrate through a partnership



965938

997 agreement that a qualified lending partner is in place which has
998 the capability of providing leverage of a minimum of 2.5 times
999 the capital amount of the QTV Fund, for financing the production
1000 cost of qualified television content in the form of senior debt.

1001 (c) For overseeing and administering the QTV Fund, the fund
1002 administrator shall be reimbursed for the costs the fund
1003 administrator incurs in establishing and operating the fund
1004 related to the state's investment, which shall be paid from
1005 state funds in the QTV Fund. Any additional private investment
1006 capital in the segregated accounts is responsible for its own
1007 management fees. The fund administrator is entitled to a
1008 reasonable profit, but such distribution may not be made from
1009 the principal funds from the original appropriation.

1010 (d) The fund administrator shall provide services defined
1011 under this section for the duration of the QTV Fund term unless
1012 removed for cause. Cause shall be further defined under the
1013 contract with the fund administrator and must include, but is
1014 not limited to, the engagement in fraud or other criminal acts
1015 by board members, incapacity, unfitness, neglect of duty,
1016 official incompetence and irresponsibility, misfeasance,
1017 malfeasance, nonfeasance, or lack of performance.

1018 (5) FUND ADMINISTRATOR POWERS AND DUTIES.—

1019 (a) Authority to contract.—The fund administrator may enter
1020 into agreements with qualified lending partners for concurrent
1021 lending through the QTV Fund. A loan made by the qualified
1022 lending partner must be accounted for separately from the state
1023 funds or other private investment capital. Such loan shall be
1024 made as senior debt. The fund administrator may raise private
1025 investment capital for mezzanine equity and other equity or



965938

1026 raise junior capital for concurrent lending through the QTV
1027 Fund. However, loans from private investment capital may not be
1028 made at more favorable terms and conditions than the terms and
1029 conditions of the state funds in the QTV Fund. The state
1030 appropriation must be maintained in a separate account from
1031 private investment capital and administered in a separate legal
1032 investment entity or entities. Private investment capital and
1033 loans shall be segregated from each other, and funds may not be
1034 commingled.

1035 (b) General duties.—The fund administrator:

1036 1. Shall prudently manage the funds in the QTV Fund as a
1037 revolving loan fund.

1038 2. Shall contract with one or more qualified lending
1039 partners.

1040 3. Shall provide improvement of the credit profile of a
1041 structured financial transaction for qualified production
1042 companies that produce qualified television content meeting the
1043 criteria in subsection (7).

1044 4. May raise additional private investment capital to be
1045 held in separate accounts, in addition to the leverage provided
1046 by the qualified lending partner.

1047 5. Shall administer the QTV Fund in accordance with this
1048 part.

1049 6. Shall agree to maintain the recipient's books and
1050 records relating to funds received from the department according
1051 to generally accepted accounting principles and in accordance
1052 with s. 215.97(7) and to make those books and records available
1053 to the department for inspection upon reasonable notice. The
1054 books and records must be maintained with detailed records



965938

1055 showing the use of proceeds from loans to fund qualified
1056 television content.

1057 7. Shall maintain its registered office in this state
1058 throughout the duration of the contract.

1059 (c) Financial reporting.—The fund administrator shall
1060 annually submit to the department by February 28 audited
1061 financial statements for the preceding tax year which— are
1062 audited by an independent certified public accountant after the
1063 end of each year in which the fund administrator is under
1064 contract with the department. In addition to providing an
1065 independent opinion on the annual financial statements, such
1066 audit provides a basis for verifying the segregation of state
1067 funds from those of any private investment capital.

1068 (d) Program reporting.—The fund administrator shall submit
1069 a report to the department by February 28 after the end of each
1070 year in which the fund administrator is under contract with the
1071 department. The report must include information on the loans
1072 made in the preceding calendar year, including:

1073 1. The name of the qualified television content.

1074 2. The names of the counties in which the production
1075 occurred.

1076 3. The number of jobs created and retained as a result of
1077 the production.

1078 4. The loan amounts, including the amount of private
1079 investment capital and funds provided by a qualified lending
1080 partner.

1081 5. The loan repayment status for each loan.

1082 6. The number and amounts of any loans with payments past
1083 due.



965938

1084 7. The number and amounts of any loans in default.

1085 8. A description of the assets securing the loans.

1086 9. Other information and documentation required by the
1087 department.

1088 (e) Plan of accountability.—The fund administrator shall
1089 submit an annual plan of accountability of economic development,
1090 including a report detailing the job creation resulting from the
1091 QTV Fund loans made during the current year and cumulatively
1092 since the inception of the program. The fund administrator shall
1093 also provide any additional information requested by the
1094 department pertaining to economic development and job creation
1095 in the state.

1096 (f) Conflict-of-interest statement.—The fund administrator
1097 shall provide a conflict-of-interest statement from its
1098 governing board certifying that no board member, director,
1099 employee, agent, immediate family member thereof, or other
1100 person connected to or affiliated with the fund administrator is
1101 receiving or will receive any type of compensation or
1102 remuneration from a production company that has received or will
1103 receive funds from the loan program or from a qualified lending
1104 partner. The department may waive this requirement for good
1105 cause shown.

1106 (6) LOAN STRUCTURE.—

1107 (a) The QTV Fund may make loans to production companies to
1108 fund production costs or provide improvement of the credit
1109 profile of a structured financial transaction for qualified
1110 television content that meets the criteria requirements of
1111 subsection (7). To make a loan, the fund administrator shall
1112 consider the types of eligible collateral, the credit worthiness



965938

1113 of the project, the producer's track record, the possibility
1114 that the project will encourage, enhance, or create economic
1115 benefits, and the extent to which assistance would foster
1116 innovative public-private partnerships and attract private debt
1117 or equity investment.

1118 (b) The QTV Fund loan package shall be secured by
1119 contractual and predictable sources of repayment such as
1120 domestic and international broadcaster license agreements and
1121 other ancillary revenues that are derived from media content
1122 rights. Unsecured loans may not be made.

1123 (c) The loans shall be made on the basis of a second lien
1124 or primary security rights on the media assets listed in
1125 paragraph (b).

1126 (d) The QTV Fund shall provide funding only in conjunction
1127 with senior loans provided by a qualified lending partner. Loans
1128 from the fund may be subordinated to senior debt from the
1129 qualified lending partner and may not exceed 30 percent of the
1130 total production funding cost of any particular project.

1131 (e) The production company's repayment of a loan shall be
1132 in accordance with the broadcast license agreement and the
1133 delivery of qualified television content to the major
1134 broadcaster and shall be within 60 days after such delivery.

1135 (f) Loans made by the QTV Fund may not exceed 36 months in
1136 duration, except for extenuating circumstances for which the
1137 fund administrator may grant an extension upon making written
1138 findings to the department specifying the conditions requiring
1139 the extension.

1140 (g) The fund administrator or a board member, employee, or
1141 agent thereof, or an immediate family member of a board member,



965938

1142 employee, or agent, may not have a financial interest in an
1143 entity that is awarded a loan under a loan program and may not
1144 benefit directly or indirectly from the making of such loan. A
1145 loan may not be made to a person if it violates this paragraph.
1146 As used in this section, the term "immediate family" means a
1147 parent, child, or spouse, or other relative by blood, marriage,
1148 or adoption, of a board member, employee, or agent of the loan
1149 administrator.

1150 (h) Except for funds appropriated to the department for the
1151 loan program, the credit of the state may not be pledged. The
1152 state is not liable or obligated in any way for claims against
1153 the QTV Fund or against the fund administrator, the qualified
1154 lending partner, or the department.

1155 (7) QUALIFIED TELEVISION CONTENT CRITERIA.—The fund
1156 administrator must, at a minimum, consider the following
1157 criteria for evaluating the qualifying television content:

1158 (a) The content is intended for broadcast by a major
1159 broadcaster on a major network, cable, or streaming channel.

1160 (b) The content is produced in this state, or a minimum of
1161 80 percent of the production budget must be spent in this state.
1162 This requirement may be amended by the fund administrator upon
1163 notice to the department. Such notice must include a specific
1164 justification for the change and must be transmitted to the
1165 department in writing. The department has 10 business days to
1166 object to the change. If the department does not object within
1167 10 business days, the change is deemed acceptable by the
1168 department, and the fund administrator may grant the amendment.

1169 (c) If the content is a series, there is a programming
1170 order for at least 13 episodes. This requirement may be amended



965938

1171 by the fund administrator upon notice to the department. Such
1172 notice must include a specific justification for the change and
1173 must be transmitted to the department in writing. The department
1174 has 10 business days to object to the change. If the department
1175 does not object within 10 business days, the change is deemed
1176 acceptable by the department, and the fund administrator may
1177 grant the amendment.

1178 (d) The producer must have a contract in place with a major
1179 broadcaster to acquire content programming under a customary
1180 broadcast license agreement and the contract must cover at least
1181 60 percent of the budget.

1182 (e) The producer must retain a foreign sales agent and must
1183 be able to provide the fund administrator with the foreign sales
1184 agent's official estimates of foreign and ancillary sales.

1185 (f) The project must be bonded and secured by an industry-
1186 approved completion guarantor if the production cost per episode
1187 exceeds \$1 million. This requirement may be waived if the loan
1188 applicant provides the fund administrator with evidence of
1189 adequate structure to protect the state's funds.

1190 (8) AUDITOR GENERAL AUDIT.—The Auditor General may conduct
1191 operational audits, as defined in s. 11.45, of the QTV Fund and
1192 fund administrator. The scope of audit must include, but is not
1193 limited to, internal controls evaluations, internal audit
1194 functions, reporting and performance requirements for the use of
1195 the funds, and compliance with state and federal law. The fund
1196 administrator shall provide to the Auditor General any detail or
1197 supplemental data required.

1198 (9) RULEMAKING AUTHORITY.—The department may adopt rules to
1199 administer this section.



965938

1200 (10) EXPIRATION.—This section expires December 31, 2024, at
1201 which point all funds remaining in the QTV Fund revert to the
1202 General Revenue Fund.

1203 (11) EMERGENCY RULES.—

1204 (a) The executive director of the department is authorized,
1205 and all conditions are deemed met, to adopt emergency rules
1206 pursuant to ss. 120.536(1) and 120.54(4) for the purpose of
1207 implementing this section.

1208 (b) Notwithstanding any other law, the emergency rules
1209 adopted pursuant to paragraph (a) remain in effect for 6 months
1210 after adoption and may be renewed during the pendency of
1211 procedures to adopt permanent rules addressing the subject of
1212 the emergency rules.

1213 (c) This subsection expires October 1, 2015.

1214 Section 18. Paragraph (b) of subsection (2) of section
1215 288.0001, Florida Statutes, is amended to read:

1216 288.0001 Economic Development Programs Evaluation.—The
1217 Office of Economic and Demographic Research and the Office of
1218 Program Policy Analysis and Government Accountability (OPPAGA)
1219 shall develop and present to the Governor, the President of the
1220 Senate, the Speaker of the House of Representatives, and the
1221 chairs of the legislative appropriations committees the Economic
1222 Development Programs Evaluation.

1223 (2) The Office of Economic and Demographic Research and
1224 OPPAGA shall provide a detailed analysis of economic development
1225 programs as provided in the following schedule:

1226 (b) By January 1, 2015, and every 3 years thereafter, an
1227 analysis of the following:

1228 1. The entertainment industry financial incentive program



965938

1229 established under s. 288.1254.

1230 2. The entertainment industry sales tax exemption program
1231 established under s. 288.1258.

1232 3. The VISIT Florida Tourism Industry Marketing Corporation
1233 and its programs established or funded under ss. 288.122,
1234 288.1226, 288.12265, and 288.124.

1235 4. The Florida Sports Foundation and related programs
1236 established under ss. 288.1162, 288.11621, 288.1166, 288.1167,
1237 288.1168, 288.1169, and 288.1171.

1238 5. The qualified television loan fund established under s.
1239 288.127.

1240 Section 19. Effective January 1, 2015, subsection (5) of
1241 section 624.4094, Florida Statutes, is amended to read:

1242 624.4094 Bail bond premiums.—

1243 ~~(5) This section does not affect the reporting or payment~~
1244 ~~of insurance premium taxes under ss. 624.509, 624.5091, and~~
1245 ~~624.5092, and the insurance premium tax and related excise taxes~~
1246 ~~shall continue to be calculated using gross bail bond premiums.~~

1247 Section 20. Effective January 1, 2015, subsection (1) of
1248 section 624.509, Florida Statutes, is amended to read:

1249 624.509 Premium tax; rate and computation.—

1250 (1) In addition to the license taxes provided for in this
1251 chapter, each insurer shall also annually, and on or before
1252 March 1 in each year, except as to wet marine and transportation
1253 insurance taxed under s. 624.510, pay to the Department of
1254 Revenue a tax on insurance premiums, premiums for title
1255 insurance, or assessments, including membership fees and policy
1256 fees and gross deposits received from subscribers to reciprocal
1257 or interinsurance agreements, and on annuity premiums or



965938

1258 considerations, received during the preceding calendar year, the
1259 amounts thereof to be determined as set forth in this section,
1260 to wit:

1261 (a) An amount equal to 1.75 percent of the gross amount of
1262 such receipts on account of life and health insurance policies
1263 covering persons resident in this state and on account of all
1264 other types of policies and contracts, ~~except annuity policies~~
1265 or contracts taxable under paragraph (b) and bail bond policies
1266 or contracts taxable under paragraph (c), covering property,
1267 subjects, or risks located, resident, or to be performed in this
1268 state, omitting premiums on reinsurance accepted, and less
1269 return premiums or assessments, but without deductions:

1270 1. For reinsurance ceded to other insurers;

1271 2. For moneys paid upon surrender of policies or
1272 certificates for cash surrender value;

1273 3. For discounts or refunds for direct or prompt payment of
1274 premiums or assessments; and

1275 4. On account of dividends of any nature or amount paid and
1276 credited or allowed to holders of insurance policies;
1277 certificates; or surety, indemnity, reciprocal, or
1278 interinsurance contracts or agreements; ~~and~~

1279 (b) An amount equal to 1 percent of the gross receipts on
1280 annuity policies or contracts paid by holders thereof in this
1281 state; ~~and-~~

1282 (c) An amount equal to 1.75 percent of the direct written
1283 premiums for bail bonds, excluding any amounts retained by
1284 licensed bail bond agents or licensed managing general agents.

1285 Section 21. (1) The tax levied under chapter 212, Florida
1286 Statutes, may not be collected during the period from 12:01 a.m.



965938

1287 on August 1, 2014, through 11:59 p.m. on August 3, 2014, on the
1288 sale of:

1289 (a) Clothing, wallets, or bags, including handbags,
1290 backpacks, fanny packs, and diaper bags, but excluding
1291 briefcases, suitcases, and other garment bags, having a sales
1292 price of \$75 or less per item. As used in this paragraph, the
1293 term "clothing" means:

1294 1. An article of wearing apparel intended to be worn on or
1295 about the human body, excluding watches, watchbands, jewelry,
1296 umbrellas, and handkerchiefs; and

1297 2. All footwear, excluding skis, swim fins, rollerblades,
1298 and skates.

1299 (b) School supplies having a sales price of \$15 or less per
1300 item. As used in this paragraph, the term "school supplies"
1301 means pens, pencils, erasers, crayons, notebooks, notebook
1302 filler paper, legal pads, binders, lunch boxes, construction
1303 paper, markers, folders, poster board, composition books, poster
1304 paper, scissors, cellophane tape, glue or paste, rulers,
1305 computer disks, protractors, compasses, and calculators.

1306 (c) Personal computers and related accessories that have a
1307 sales price of \$750 or less and are purchased for noncommercial
1308 home or personal use. As used in this paragraph, the term:

1309 1. "Personal computer" means an electronic device that
1310 accepts information in digital or similar form and manipulates
1311 such information for a result based on a sequence of
1312 instructions. The term includes an electronic book reader and a
1313 laptop, desktop, handheld, tablet, or tower computer but does
1314 not include a cellular telephone, video game console, digital
1315 media receiver, or device that is not primarily designed to



965938

1316 process data.

1317 2. "Related accessories" includes keyboards, mice, personal
1318 digital assistants, monitors, other peripheral devices, modems,
1319 routers, and nonrecreational software regardless of whether the
1320 accessories are used in association with a personal computer
1321 base unit but does not include furniture or systems, devices,
1322 software, monitors with a television tuner, or other peripherals
1323 that are designed or intended primarily for recreational use.

1324 (2) The tax exemptions provided in this section do not
1325 apply to sales within a theme park or entertainment complex as
1326 defined in s. 509.013, Florida Statutes, within a public lodging
1327 establishment as defined in s. 509.013, Florida Statutes, or
1328 within an airport as defined in s. 330.27, Florida Statutes.

1329 (3) The Department of Revenue may, and all conditions are
1330 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1331 and 120.54, Florida Statutes, to administer this section.

1332 Section 22. For the 2013-2014 fiscal year, the sum of
1333 \$223,048 in nonrecurring funds is appropriated from the General
1334 Revenue Fund to the Department of Revenue for the purpose of
1335 administering the provisions of this act relating to the tax
1336 exemption for specified school supplies. Funds from the
1337 appropriation that remain unexpended or unencumbered as of June
1338 30, 2014, shall revert and be reappropriated for the same
1339 purpose in the 2014-2015 fiscal year.

1340 Section 23. (1) Effective June 1, 2014, through June 12,
1341 2014, no tax levied under chapter 212, Florida Statutes, may be
1342 collected on the sale of:

1343 (a) A portable self-powered light source selling for \$20 or
1344 less.



965938

1345 (b) A portable self-powered radio, two-way radio, or
1346 weather band radio selling for \$50 or less.

1347 (c) A tarpaulin or other flexible waterproof sheeting
1348 selling for \$50 or less.

1349 (d) A self-contained first-aid kit selling for \$30 or less.

1350 (e) A ground anchor system or tie-down kit selling for \$50
1351 or less.

1352 (f) A gas or diesel fuel tank selling for \$25 or less.

1353 (g) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-volt
1354 batteries, excluding automobile and boat batteries, selling for
1355 \$30 or less.

1356 (h) A nonelectric food storage cooler selling for \$30 or
1357 less.

1358 (i) A portable generator used to provide light or
1359 communications or to preserve food in the event of a power
1360 outage, if the portable generator sells for \$750 or less.

1361 (2) The Department of Revenue may, and all conditions are
1362 deemed met to, adopt emergency rules under ss. 120.536(1) and
1363 120.54, Florida Statutes, to administer this section.

1364 Section 24. For the 2013-2014 fiscal year, the sum of
1365 \$280,912 in nonrecurring funds is appropriated from the General
1366 Revenue Fund to the Department of Revenue for purposes of
1367 administering the tax exemptions for the purchase of tangible
1368 personal property relating to hurricane preparedness specified
1369 under this act.

1370 Section 25. Except as otherwise expressly provided in this act,
1371 this act shall take effect upon becoming a law.

1372
1373 ===== T I T L E A M E N D M E N T =====



965938

1374 And the title is amended as follows:

1375 Delete everything before the enacting clause
1376 and insert:

1377 A bill to be entitled

1378 An act relating to economic development; amending s.
1379 202.11, F.S.; revising the term "prepaid calling
1380 arrangement"; amending s. 202.12, F.S.; reducing the
1381 tax rate applied to the sale of communications
1382 services; amending s. 202.12001, F.S.; conforming
1383 rates to the reduction of the communications services
1384 tax; amending s. 202.18, F.S.; revising the
1385 distribution of tax revenues received; amending s.
1386 203.001, F.S.; conforming rates to the reduction of
1387 the communications services tax; amending s. 212.05,
1388 F.S.; clarifying and updating which services are
1389 included under the definition "prepaid calling
1390 arrangement" and subject to a sales tax; conforming
1391 provisions to changes made by the act to taxes on
1392 electrical power and energy made; providing
1393 retroactive application; providing applicability;
1394 amending s. 205.0535, F.S.; providing that a county or
1395 municipality may repeal or reduce a local business tax
1396 by majority vote; amending s. 203.01, F.S.; providing
1397 for an additional tax on charges for, or the use of,
1398 certain electrical power or energy and the rate for
1399 such tax; providing an exemption; providing for the
1400 redistribution of certain taxes on electrical power
1401 and energy; amending s. 212.12, F.S.; conforming
1402 provisions to changes made by the act; providing that



965938

1403 a seller of electrical power or energy may combine the
1404 collection of certain taxes if properly reflected in
1405 its return to the Department of Revenue; providing
1406 emergency rules; amending s. 212.20, F.S.; revising
1407 the distribution of taxes, including the taxes
1408 collected on charges for electrical power and energy;
1409 providing for a monthly distribution of a specified
1410 amount of sales tax revenue to a complex certified as
1411 a motorsports entertainment complex by the Department
1412 of Economic Opportunity; amending s. 212.17, F.S.;
1413 providing procedures, requirements, and calculation
1414 methodologies that allow dealers to obtain tax credits
1415 or refunds for taxes paid on worthless or
1416 uncollectible private-label credit card accounts or
1417 receivables; providing a cap on the amount that may be
1418 recovered; providing definitions; amending s.
1419 288.1171, F.S.; authorizing the Department of Economic
1420 Opportunity to certify a single applicant as a
1421 motorsports entertainment complex if it meets
1422 specified criteria; authorizing the Auditor General to
1423 verify the expenditure of specified distributions and
1424 to notify the Department of Revenue of improperly
1425 expended funds so that it may pursue recovery;
1426 creating s. 288.127, F.S.; providing definitions;
1427 providing a purpose; creating the qualified television
1428 loan fund; requiring the Department of Economic
1429 Opportunity to contract with a fund administrator;
1430 providing fund administrator qualifications; providing
1431 for the fund administrator's compensation and removal;



965938

1432 specifying the fund administrator powers and duties;
1433 providing the structure of the loans; providing
1434 qualified television content criteria; permitting the
1435 Auditor General to conduct an operational audit of the
1436 fund and the fund administrator; authorizing the
1437 Department of Economic Opportunity to adopt rules;
1438 providing for expiration of the act; providing
1439 emergency rulemaking authority; providing for
1440 expiration of the emergency rulemaking authority;
1441 amending s. 288.0001, F.S.; requiring an analysis of
1442 the qualified television loan fund in the Economic
1443 Development Programs Evaluation; amending s. 624.4094,
1444 F.S.; deleting a provision relating to the reporting
1445 or payment of specified insurance premium taxes;
1446 amending s. 624.509, F.S.; requiring an insurer to pay
1447 to the Department of Revenue a specified amount of the
1448 direct written premiums for bail bonds; specifying a
1449 period during which the sale of certain clothing,
1450 wallets, bags, school supplies, personal computers,
1451 and personal computer-related accessories are exempt
1452 from the sales tax; providing definitions; providing
1453 exceptions; authorizing the Department of Revenue to
1454 adopt emergency rules; providing an appropriation;
1455 providing an exemption from the sales and use tax for
1456 sales during a specified period of certain tangible
1457 personal property relating to hurricane preparedness;
1458 authorizing the Department of Revenue to adopt
1459 emergency rules; providing an appropriation; providing
1460 effective dates.