



526842

LEGISLATIVE ACTION

Senate

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House

Floor: 2/RE/3R

05/02/2014 08:23 PM

Senator Negron moved the following:

1 **Senate Substitute for Amendment (965938) (with title**
2 **amendment)**

3
4 Delete everything after the enacting clause
5 and insert:

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

8 202.11 Definitions.—As used in this chapter, the term:

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

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



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

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

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

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

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

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

39 Section 2. Effective July 1, 2014, paragraph (e) of
40 subsection (1) of section 212.05, Florida Statutes, is amended



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41 to read:

42 212.05 Sales, storage, use tax.—It is hereby declared to be
43 the legislative intent that every person is exercising a taxable
44 privilege who engages in the business of selling tangible
45 personal property at retail in this state, including the
46 business of making mail order sales, or who rents or furnishes
47 any of the things or services taxable under this chapter, or who
48 stores for use or consumption in this state any item or article
49 of tangible personal property as defined herein and who leases
50 or rents such property within the state.

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

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

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

58 (I) "Prepaid calling arrangement" has the same meaning as
59 provided in s. 202.11 ~~means the separately stated retail sale by~~
60 ~~advance payment of communications services that consist~~
61 ~~exclusively of telephone calls originated by using an access~~
62 ~~number, authorization code, or other means that may be manually,~~
63 ~~electronically, or otherwise entered and that are sold in~~
64 ~~predetermined units or dollars whose number declines with use in~~
65 ~~a known amount.~~

66 (II) If the sale or recharge of the prepaid calling
67 arrangement does not take place at the dealer's place of
68 business, it shall be deemed to have taken ~~take~~ place at the
69 customer's shipping address or, if no item is shipped, at the



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70 customer's address or the location associated with the
71 customer's mobile telephone number.

72 (III) The sale or recharge of a prepaid calling arrangement
73 shall be treated as a sale of tangible personal property for
74 purposes of this chapter, regardless of whether ~~or not~~ a
75 tangible item evidencing such arrangement is furnished to the
76 purchaser, and such sale within this state subjects the selling
77 dealer to the jurisdiction of this state for purposes of this
78 subsection.

79 (IV) No additional tax under this chapter or chapter 202 is
80 due or payable if a purchaser of a prepaid calling arrangement
81 who has paid tax under this chapter on the sale or recharge of
82 such arrangement applies one or more units of the prepaid
83 calling arrangement to obtain communications services as
84 described in s. 202.11(9)(b)3., other services that are not
85 communications services, or products.

86 b. The installation of telecommunication and telegraphic
87 equipment.

88 c. Electrical power or energy, except that the tax rate for
89 charges for electrical power or energy is 4.35 7 percent.
90 Charges for electrical power and energy do not include taxes
91 imposed under ss. 166.231 and 203.01(1)(a)3.

92 2. Section ~~The provisions of s. 212.17(3), regarding credit~~
93 ~~for tax paid on charges subsequently found to be worthless, is~~
94 ~~shall be~~ equally applicable to any tax paid under the provisions
95 ~~of~~ this section on charges for prepaid calling arrangements,
96 telecommunication or telegraph services, or electric power
97 subsequently found to be uncollectible. As used in this
98 paragraph, the term word "charges" in this paragraph does not



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99 include any excise or similar tax levied by the Federal
100 Government, a any political subdivision of this the state, or a
101 any municipality upon the purchase, sale, or recharge of prepaid
102 calling arrangements or upon the purchase or sale of
103 telecommunication, television system program, or telegraph
104 service or electric power, which tax is collected by the seller
105 from the purchaser.

106 Section 3. The amendments made to ss. 202.11 and
107 212.05(1)(e)1.a., Florida Statutes, by this act are intended to
108 be remedial in nature and apply retroactively, but do not
109 provide a basis for an assessment of any tax not paid or create
110 a right to a refund or credit of any tax paid before the
111 effective date of this act.

112 Section 4. Effective July 1, 2014, subsections (1), (3),
113 (4), and (7) of section 203.01, Florida Statutes, are amended to
114 read:

115 203.01 Tax on gross receipts for utility and communications
116 services.—

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

120 2. A tax is levied on communications services as defined in
121 s. 202.11(1). The tax shall be applied to the same services and
122 transactions as are subject to taxation under chapter 202, and
123 to communications services that are subject to the exemption
124 provided in s. 202.125(1). The tax shall be applied to the sales
125 price of communications services when sold at retail, as the
126 terms are defined in s. 202.11, shall be due and payable at the
127 same time as the taxes imposed pursuant to chapter 202, and



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128 shall be administered and collected pursuant to ~~the provisions~~
129 ~~of~~ chapter 202.

130 3. An additional tax is levied on charges for, or the use
131 of, electrical power or energy that is subject to the tax levied
132 pursuant to s. 212.05(1)(e)1.c. or s. 212.06(1). The tax shall
133 be applied to the same transactions or uses as are subject to
134 taxation under s. 212.05(1)(e)1.c. or s. 212.06(1). If a
135 transaction or use is exempt from the tax imposed under
136 212.05(1)(e)1.c. or s. 212.06(1), the transaction or use is also
137 exempt from the tax imposed under this subparagraph. The tax
138 shall be applied to charges for electrical power or energy and
139 is due and payable at the same time as taxes imposed pursuant to
140 chapter 212. Chapter 212 governs the administration and
141 enforcement of the tax imposed by this subparagraph. The charges
142 upon which the tax imposed by this subparagraph is applied do
143 not include the taxes imposed by subparagraph 1. or s. 166.231.
144 The tax imposed by this subparagraph becomes state funds at the
145 moment of collection and is not considered as revenue of a
146 utility for purposes of a franchise agreement between the
147 utility and a local government.

148 (b)1. The rate applied to utility services shall be 2.5
149 percent.

150 2. The rate applied to communications services shall be
151 2.37 percent.

152 ~~3. There shall be~~ An additional rate of 0.15 percent shall
153 be applied to communication services subject to the tax levied
154 pursuant to s. 202.12(1)(a), (c), and (d). The exemption
155 provided in s. 202.125(1) applies to the tax levied pursuant to
156 this subparagraph.



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

159 (c)1. The tax imposed under subparagraph (a)1. shall be
160 levied against the total amount of gross receipts received by a
161 distribution company for its sale of utility services if the
162 utility service is delivered to the retail consumer by a
163 distribution company and the retail consumer pays the
164 distribution company a charge for utility service which includes
165 a charge for both the electricity and the transportation of
166 electricity to the retail consumer. The distribution company
167 shall report and remit to the Department of Revenue by the 20th
168 day of each month the taxes levied pursuant to this paragraph
169 during the preceding month.

170 2. To the extent practicable, the Department of Revenue
171 must distribute all receipts of taxes remitted under this
172 chapter to the Public Education Capital Outlay and Debt Service
173 Trust Fund in the same month as the department collects such
174 taxes.

175 (d)1. Each distribution company that receives payment for
176 the delivery of electricity to a retail consumer in this state
177 is subject to tax on the exercise of this privilege as provided
178 by this paragraph unless the payment is subject to tax under
179 paragraph (c). For the exercise of this privilege, the tax
180 levied on the ~~such~~ distribution company's receipts for the
181 delivery of electricity shall be determined by multiplying the
182 number of kilowatt hours delivered by the index price and
183 applying the rate in subparagraph (b)1. ~~paragraph (b)~~ to the
184 result.

185 2. The index price is the Florida price per kilowatt hour



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186 for retail consumers in the previous calendar year, as published
187 in the United States Energy Information Administration Electric
188 Power Monthly and announced by the Department of Revenue on June
189 1 of each year to be effective for the 12-month period beginning
190 July 1 of that year. For each residential, commercial, and
191 industrial customer class, the applicable index posted for
192 residential, commercial, and industrial shall ~~will~~ be applied in
193 calculating the gross receipts to which the tax applies. If
194 publication of the indices is delayed or discontinued, the last
195 posted index shall be used until a current index is posted or
196 the department adopts a comparable index by rule.

197 3. Tax due under this paragraph shall be administered,
198 paid, and reported in the same manner as the tax due under
199 paragraph (c).

200 4. The amount of tax due under this paragraph shall be
201 reduced by the amount of any like tax lawfully imposed on and
202 paid by the person from whom the retail consumer purchased the
203 electricity, whether imposed by and paid to this state, another
204 state, a territory of the United States, or the District of
205 Columbia. This reduction in tax shall be available to the retail
206 consumer as a refund made pursuant to s. 215.26 and does not
207 inure to the benefit of the person who receives payment for the
208 delivery of the electricity. The methods of demonstrating proof
209 of payment and the amount of such refund shall be made according
210 to rules of the Department of Revenue.

211 (e)1. A ~~Every~~ distribution company that receives payment
212 for the sale or transportation of natural or manufactured gas to
213 a retail consumer in this state is subject to tax on the
214 exercise of this privilege as provided by this paragraph. For



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215 the exercise of this privilege, the tax levied on the such
216 distribution company's receipts for the sale or transportation
217 of natural or manufactured gas shall be determined by dividing
218 the number of cubic feet delivered by 1,000, multiplying the
219 resulting number by the index price, and applying the rate in
220 subparagraph (b)1. ~~paragraph (b)~~ to the result.

221 2. The index price is the Florida price per 1,000 cubic
222 feet for retail consumers in the previous calendar year as
223 published in the United States Energy Information Administration
224 Natural Gas Monthly and announced by the Department of Revenue
225 on June 1 of each year to be effective for the 12-month period
226 beginning July 1 of that year. For each residential, commercial,
227 and industrial customer class, the applicable index posted for
228 residential, commercial, and industrial shall ~~will~~ be applied in
229 calculating the gross receipts to which the tax applies. If
230 publication of the indices is delayed or discontinued, the last
231 posted index shall be used until a current index is posted or
232 the department adopts a comparable index by rule.

233 3. Tax due under this paragraph shall be administered,
234 paid, and reported in the same manner as the tax due under
235 paragraph (c).

236 4. The amount of tax due under this paragraph shall be
237 reduced by the amount of any like tax lawfully imposed on and
238 paid by the person from whom the retail consumer purchased the
239 natural gas or manufactured gas, whether imposed by and paid to
240 this state, another state, a territory of the United States, or
241 the District of Columbia. This reduction in tax shall be
242 available to the retail consumer as a refund pursuant to s.
243 215.26 and does not inure to the benefit of the person providing



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244 the transportation service. The methods of demonstrating proof
245 of payment and the amount of such refund shall be made according
246 to rules of the Department of Revenue.

247 (f) Any person who imports into this state electricity,
248 natural gas, or manufactured gas, or severs natural gas, for
249 that person's own use or consumption as a substitute for
250 purchasing utility, transportation, or delivery services taxable
251 under subparagraph (a)1. this chapter and who cannot demonstrate
252 payment of the tax imposed by this chapter must register with
253 the Department of Revenue and pay into the State Treasury each
254 month an amount equal to the cost price, as defined in s.
255 212.02, of such electricity, natural gas, or manufactured gas
256 times the rate set forth in subparagraph (b)1. paragraph (b),
257 reduced by the amount of any like tax lawfully imposed on and
258 paid by the person from whom the electricity, natural gas, or
259 manufactured gas was purchased or any person who provided
260 delivery service or transportation service in connection with
261 the electricity, natural gas, or manufactured gas. ~~For purposes~~
262 ~~of this paragraph, the term "cost price" has the meaning~~
263 ~~ascribed in s. 212.02(4).~~ The methods of demonstrating proof of
264 payment and the amount of such reductions in tax shall be made
265 according to rules of the Department of Revenue.

266 (g) Electricity produced by cogeneration or by small power
267 producers which is transmitted and distributed by a public
268 utility between two locations of a customer of the utility
269 pursuant to s. 366.051 is subject to the tax imposed by
270 subparagraph (a)1 this section. The tax shall be applied to the
271 cost price, as defined in s. 212.02, of such electricity ~~as~~
272 ~~provided in s. 212.02(4)~~ and shall be paid each month by the



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273 producer of such electricity.

274 (h) Electricity produced by cogeneration or by small power
275 producers during the 12-month period ending June 30 of each year
276 which is in excess of nontaxable electricity produced during the
277 12-month period ending June 30, 1990, is subject to the tax
278 imposed by subparagraph (a)1 ~~this section~~. The tax shall be
279 applied to the cost price, as defined in s. 212.02, of such
280 electricity ~~as provided in s. 212.02(4)~~ and shall be paid each
281 month, beginning with the month in which total production
282 exceeds the production of nontaxable electricity for the 12-
283 month period ending June 30, 1990. As used in ~~For purposes of~~
284 this paragraph, the term "nontaxable electricity" means
285 electricity produced by cogeneration or by small power producers
286 which is not subject to tax under paragraph (g). Taxes paid
287 pursuant to paragraph (g) may be credited against taxes due
288 under this paragraph. Electricity generated as part of an
289 industrial manufacturing process that ~~which~~ manufactures
290 products from phosphate rock, raw wood fiber, paper, citrus, or
291 any agricultural product is ~~shall~~ not be subject to the tax
292 imposed by this paragraph. The term "industrial manufacturing
293 process" means the entire process conducted at the location
294 where the process takes place.

295 (i) Any person other than a cogenerator or small power
296 producer described in paragraph (h) who produces for his or her
297 own use electrical energy that ~~which~~ is a substitute for
298 electrical energy produced by an electric utility as defined in
299 s. 366.02 is subject to the tax imposed by subparagraph (a)1
300 ~~this section~~. The tax shall be applied to the cost price, as
301 defined in s. 212.02, of such electrical energy ~~as provided in~~



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302 ~~s. 212.02(4)~~ and shall be paid each month. ~~The provisions of~~
303 This paragraph does ~~do~~ not apply to ~~any~~ electrical energy
304 produced and used by an electric utility.

305 (j) Notwithstanding any other provision of this chapter,
306 with the exception of a communications services dealer reporting
307 taxes administered under chapter 202, the department may
308 require:

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

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

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

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

317 (a)1. The sale or transportation of natural gas or
318 manufactured gas to a public or private utility, including a
319 municipal corporation or rural electric cooperative association,
320 ~~either~~ for resale or for use as fuel in the generation of
321 electricity; or

322 2. The sale or delivery of electricity to a public or
323 private utility, including a municipal corporation or rural
324 electric cooperative association, for resale, or as part of an
325 electrical interchange agreement or contract between such
326 utilities for the purpose of transferring more economically
327 generated power;

328
329 if provided the person deriving gross receipts from such sale
330 demonstrates that a sale, transportation, or delivery for resale



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331 in fact occurred and complies with the following requirements: A
332 sale, transportation, or delivery for resale must be in strict
333 compliance with the rules ~~and regulations~~ of the Department of
334 Revenue; and any sale subject to the tax imposed by this section
335 which is not in strict compliance with the rules ~~and regulations~~
336 of the Department of Revenue shall be subject to the tax at the
337 appropriate rate imposed on utilities under subparagraph
338 (1) (b) 1. ~~by paragraph (b)~~ on the person making the sale. Any
339 person making a sale for resale may, through an informal protest
340 provided ~~for~~ in s. 213.21 and the rules of the Department of
341 Revenue, provide the department with evidence of the exempt
342 status of a sale. The department shall adopt rules that provide
343 that valid proof and documentation of the resale by a person
344 making the sale for resale will be accepted by the department
345 when submitted during the protest period but will not be
346 accepted when submitted in any proceeding under chapter 120 or
347 any circuit court action instituted under chapter 72;

348 (b) Wholesale sales of electric transmission service;

349 (c) The use of natural gas in the production of oil or gas,
350 or the use of natural or manufactured gas by a person
351 transporting natural or manufactured gas, when used and consumed
352 in providing such services; or

353 (d) The sale or transportation to, or use of, natural gas
354 or manufactured gas by a person eligible for an exemption under
355 s. 212.08(7) (ff)2. for use as an energy source or a raw
356 material. Possession by a seller of natural or manufactured gas
357 or by any person providing transportation or delivery of natural
358 or manufactured gas of a written certification by the purchaser,
359 certifying the purchaser's entitlement to the exclusion



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360 permitted by this paragraph, relieves the seller or person
361 providing transportation or delivery from the responsibility of
362 remitting tax on the nontaxable amounts, and the department
363 shall look solely to the purchaser for recovery of such tax if
364 the department determines that the purchaser was not entitled to
365 the exclusion. The certification must include an acknowledgment
366 by the purchaser that it will be liable for tax pursuant to
367 paragraph (1)(f) if the requirements for exclusion are not met.

368 (4) The tax imposed pursuant to subparagraph (1)(a)1. ~~this~~
369 ~~chapter~~ relating to the provision of ~~any~~ utility services at the
370 option of the person supplying the taxable services may be
371 separately stated as Florida gross receipts tax on the total
372 amount of any bill, invoice, or other tangible evidence of the
373 provision of such taxable services and may be added as a
374 component part of the total charge. If ~~Whenever~~ a provider of
375 taxable services elects to separately state such tax as a
376 component of the charge for the provision of such taxable
377 services, any ~~every~~ person, including all governmental units,
378 shall remit the tax to the person who provides such taxable
379 services as a part of the total bill, and the tax is a component
380 part of the debt of the purchaser to the person who provides
381 such taxable services until paid and, if unpaid, is recoverable
382 at law in the same manner as any other part of the charge for
383 such taxable services. For a utility, the decision to separately
384 state any increase in the rate of tax imposed by this chapter
385 which is effective after December 31, 1989, and the ability to
386 recover the increased charge from the customer is ~~shall~~ not be
387 subject to regulatory approval.

388 (7) Gross receipts subject to the tax imposed under



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389 subparagraph (1)(a)1. by this section for the provision of
390 electricity must ~~shall~~ include receipts from monthly customer
391 charges or monthly customer facility charges.

392 Section 5. The amendments to s. 212.05(1)(e)1.c. made in
393 section 2 of this act and to s. 203.01 made in section 4 of this
394 act apply to taxable transactions included on bills that are for
395 utility services and that are dated on or after July 1, 2014.

396 Section 6. In complying with the amendments to ss. 203.01
397 and 212.05, Florida Statutes, relating to the additional tax on
398 electrical power or energy, made by this act, a seller of
399 electrical power or energy may collect a combined rate of 6.95
400 percent, which consists of the 4.35 percent and 2.6 percent
401 required under ss. 212.05(1)(e)1.c. and 203.01(1)(b)4., Florida
402 Statutes, respectively, if the provider properly reflects the
403 tax collected with respect to the two provisions as required in
404 the return to the Department of Revenue.

405 Section 7. Subsections (4) and (5) of section 205.0535,
406 Florida Statutes, are amended to read:

407 205.0535 Reclassification and rate structure revisions.—

408 (4) After the conditions specified in subsections (2) and
409 (3) are met, municipalities and counties may, every other year
410 thereafter, increase or decrease by ordinance the rates of
411 business taxes by up to 5 percent. However, an increase must,
412 ~~however, may not~~ be enacted by at least less than a majority
413 plus one vote of the governing body.

414 (5) ~~Nothing in~~ This chapter does not shall be construed to
415 prohibit a municipality or county from decreasing or repealing
416 any business tax authorized under this chapter. By majority
417 vote, the governing body of a county or municipality may adopt



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418 an ordinance repealing a local business tax or establishing new
419 rates that decrease local business taxes and do not result in an
420 increase in local business taxes for a taxpayer. Such ordinances
421 are not subject to subsections (2) and (3).

422 (6)~~(5)~~ A receipt may not be issued unless the federal
423 employer identification number or social security number is
424 obtained from the person to be taxed.

425 Section 8. Paragraph (b) of subsection (2) of section
426 210.20, Florida Statutes, is amended to read:

427 210.20 Employees and assistants; distribution of funds.—

428 (2) As collections are received by the division from such
429 cigarette taxes, it shall pay the same into a trust fund in the
430 State Treasury designated "Cigarette Tax Collection Trust Fund"
431 which shall be paid and distributed as follows:

432 (b) Beginning July 1, 2004, and continuing through June 30,
433 2013, the division shall from month to month certify to the
434 Chief Financial Officer the amount derived from the cigarette
435 tax imposed by s. 210.02, less the service charges provided for
436 in s. 215.20 and less 0.9 percent of the amount derived from the
437 cigarette tax imposed by s. 210.02, which shall be deposited
438 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
439 an amount equal to 1.47 percent of the net collections, and that
440 amount shall be paid to the Board of Directors of the H. Lee
441 Moffitt Cancer Center and Research Institute, established under
442 s. 1004.43, by warrant drawn by the Chief Financial Officer.
443 Beginning July 1, 2014 ~~2013~~, and continuing through June 30,
444 2033, the division shall from month to month certify to the
445 Chief Financial Officer the amount derived from the cigarette
446 tax imposed by s. 210.02, less the service charges provided for



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447 in s. 215.20 and less 0.9 percent of the amount derived from the
448 cigarette tax imposed by s. 210.02, which shall be deposited
449 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
450 an amount equal to 4.04 ~~2.75~~ percent of the net collections, and
451 that amount shall be paid to the Board of Directors of the H.
452 Lee Moffitt Cancer Center and Research Institute, established
453 under s. 1004.43, by warrant drawn by the Chief Financial
454 Officer. These funds are appropriated monthly out of the
455 Cigarette Tax Collection Trust Fund, to be used for lawful
456 purposes, including constructing, furnishing, equipping,
457 financing, operating, and maintaining cancer research and
458 clinical and related facilities; furnishing, equipping,
459 operating, and maintaining other properties owned or leased by
460 the H. Lee Moffitt Cancer Center and Research Institute; and
461 paying costs incurred in connection with purchasing, financing,
462 operating, and maintaining such equipment, facilities, and
463 properties. In fiscal years 2004-2005 and thereafter, the
464 appropriation to the H. Lee Moffitt Cancer Center and Research
465 Institute authorized by this subparagraph shall not be less than
466 the amount that would have been paid to the H. Lee Moffitt
467 Cancer Center and Research Institute in fiscal year 2001-2002,
468 had this subparagraph been in effect.

469 Section 9. Effective July 1, 2014, paragraphs (i) through
470 (k) of subsection (2) of section 212.08, Florida Statutes, are
471 redesignated as paragraphs (j) through (l), respectively, and a
472 new paragraph (i) is added to that subsection, paragraph (p) of
473 subsection (5) and paragraph (r) of subsection (7) are amended,
474 paragraph (kkk) of subsection (7), as created by chapter 2013-
475 39, Laws of Florida, is amended, and paragraphs (lll) and (mmm)



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476 are added to subsection (7) of that section, to read:

477 212.08 Sales, rental, use, consumption, distribution, and
478 storage tax; specified exemptions.—The sale at retail, the
479 rental, the use, the consumption, the distribution, and the
480 storage to be used or consumed in this state of the following
481 are hereby specifically exempt from the tax imposed by this
482 chapter.

483 (2) EXEMPTIONS; MEDICAL.—

484 (i) Sales of therapeutic veterinary diets specifically
485 formulated to aid in the management of illness and disease of a
486 diagnosed health disorder in an animal and which are only
487 available from a licensed veterinarian are exempt from the tax
488 imposed under this chapter.

489 (5) EXEMPTIONS; ACCOUNT OF USE.—

490 (p) *Community contribution tax credit for donations.*—

491 1. Authorization.—Persons who are registered with the
492 department under s. 212.18 to collect or remit sales or use tax
493 and who make donations to eligible sponsors are eligible for tax
494 credits against their state sales and use tax liabilities as
495 provided in this paragraph:

496 a. The credit shall be computed as 50 percent of the
497 person's approved annual community contribution.

498 b. The credit shall be granted as a refund against state
499 sales and use taxes reported on returns and remitted in the 12
500 months preceding the date of application to the department for
501 the credit as required in sub-subparagraph 3.c. If the annual
502 credit is not fully used through such refund because of
503 insufficient tax payments during the applicable 12-month period,
504 the unused amount may be included in an application for a refund



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505 made pursuant to sub-subparagraph 3.c. in subsequent years
506 against the total tax payments made for such year. Carryover
507 credits may be applied for a 3-year period without regard to any
508 time limitation that would otherwise apply under s. 215.26.

509 c. A person may not receive more than \$200,000 in annual
510 tax credits for all approved community contributions made in any
511 one year.

512 d. All proposals for the granting of the tax credit require
513 the prior approval of the Department of Economic Opportunity.

514 e. The total amount of tax credits which may be granted for
515 all programs approved under this paragraph, s. 220.183, and s.
516 624.5105 is \$12.8 ~~\$10.5~~ million annually for projects that
517 provide homeownership opportunities for low-income households or
518 very-low-income households as those terms are defined in s.
519 420.9071~~(19)~~ and ~~(28)~~ and \$3.5 million annually for all other
520 projects.

521 f. A person who is eligible to receive the credit provided
522 ~~for~~ in this paragraph, s. 220.183, or s. 624.5105 may receive
523 the credit only under ~~the~~ one section of the person's choice.

524 2. Eligibility requirements.—

525 a. A community contribution by a person must be in the
526 following form:

527 (I) Cash or other liquid assets;

528 (II) Real property;

529 (III) Goods or inventory; or

530 (IV) Other physical resources ~~as~~ identified by the
531 Department of Economic Opportunity.

532 b. All community contributions must be reserved exclusively
533 for use in a project. As used in this sub-subparagraph, the term



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534 "project" means ~~any~~ activity undertaken by an eligible sponsor
535 which is designed to construct, improve, or substantially
536 rehabilitate housing that is affordable to low-income households
537 or very-low-income households as those terms are defined in s.
538 420.9071~~(19) and (28)~~; designed to provide commercial,
539 industrial, or public resources and facilities; or designed to
540 improve entrepreneurial and job-development opportunities for
541 low-income persons. A project may be the investment necessary to
542 increase access to high-speed broadband capability in rural
543 communities with enterprise zones, including projects that
544 result in improvements to communications assets that are owned
545 by a business. A project may include the provision of museum
546 educational programs and materials that are directly related to
547 a ~~any~~ project approved between January 1, 1996, and December 31,
548 1999, and located in an enterprise zone designated pursuant to
549 s. 290.0065. This paragraph does not preclude projects that
550 propose to construct or rehabilitate housing for low-income
551 households or very-low-income households on scattered sites.
552 With respect to housing, contributions may be used to pay the
553 following eligible low-income and very-low-income housing-
554 related activities:

555 (I) Project development impact and management fees for low-
556 income or very-low-income housing projects;

557 (II) Down payment and closing costs for low-income persons
558 and very-low-income ~~eligible~~ persons, as those terms are defined
559 in s. 420.9071~~(19) and (28)~~;

560 (III) Administrative costs, including housing counseling
561 and marketing fees, not to exceed 10 percent of the community
562 contribution, directly related to low-income or very-low-income



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563 projects; and

564 (IV) Removal of liens recorded against residential property
565 by municipal, county, or special district local governments if
566 ~~when~~ satisfaction of the lien is a necessary precedent to the
567 transfer of the property to a low-income person or very-low-
568 income ~~an eligible~~ person, as those terms are defined in s.
569 420.9071(19) ~~and (28)~~, for the purpose of promoting home
570 ownership. Contributions for lien removal must be received from
571 a nonrelated third party.

572 c. The project must be undertaken by an "eligible sponsor,"
573 which includes:

574 (I) A community action program;

575 (II) A nonprofit community-based development organization
576 whose mission is the provision of housing for low-income
577 households or very-low-income households or increasing
578 entrepreneurial and job-development opportunities for low-income
579 persons;

580 (III) A neighborhood housing services corporation;

581 (IV) A local housing authority created under chapter 421;

582 (V) A community redevelopment agency created under s.
583 163.356;

584 (VI) A historic preservation district agency or
585 organization;

586 (VII) A regional workforce board;

587 (VIII) A direct-support organization as provided in s.
588 1009.983;

589 (IX) An enterprise zone development agency created under s.
590 290.0056;

591 (X) A community-based organization incorporated under



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592 chapter 617 which is recognized as educational, charitable, or
593 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
594 and whose bylaws and articles of incorporation include
595 affordable housing, economic development, or community
596 development as the primary mission of the corporation;

597 (XI) Units of local government;

598 (XII) Units of state government; or

599 (XIII) Any other agency that the Department of Economic
600 Opportunity designates by rule.

601

602 ~~In no event may~~ A contributing person may not have a financial
603 interest in the eligible sponsor.

604 d. The project must be located in an area designated an
605 enterprise zone or a Front Porch Florida Community, unless the
606 project increases access to high-speed broadband capability for
607 rural communities that have ~~with~~ enterprise zones but is
608 physically located outside the designated rural zone boundaries.

609 Any project designed to construct or rehabilitate housing for
610 low-income households or very-low-income households as those
611 terms are defined in s. 420.9071(19) ~~and (28)~~ is exempt from the
612 area requirement of this sub-subparagraph.

613 e.(I) If, during the first 10 business days of the state
614 fiscal year, eligible tax credit applications for projects that
615 provide homeownership opportunities for low-income households or
616 very-low-income households as those terms are defined in s.
617 420.9071(19) ~~and (28)~~ are received for less than the annual tax
618 credits available for those projects, the Department of Economic
619 Opportunity shall grant tax credits for those applications and
620 ~~shall~~ grant remaining tax credits on a first-come, first-served



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621 basis for ~~any~~ subsequent eligible applications received before
622 the end of the state fiscal year. If, during the first 10
623 business days of the state fiscal year, eligible tax credit
624 applications for projects that provide homeownership
625 opportunities for low-income households or very-low-income
626 households as those terms are defined in s. 420.9071~~(19)~~ and
627 ~~(28)~~ are received for more than the annual tax credits available
628 for those projects, the Department of Economic Opportunity shall
629 grant the tax credits for those applications as follows:

630 (A) If tax credit applications submitted for approved
631 projects of an eligible sponsor do not exceed \$200,000 in total,
632 the credits shall be granted in full if the tax credit
633 applications are approved.

634 (B) If tax credit applications submitted for approved
635 projects of an eligible sponsor exceed \$200,000 in total, the
636 amount of tax credits granted pursuant to sub-sub-sub-
637 subparagraph (A) shall be subtracted from the amount of
638 available tax credits, and the remaining credits shall be
639 granted to each approved tax credit application on a pro rata
640 basis.

641 (II) If, during the first 10 business days of the state
642 fiscal year, eligible tax credit applications for projects other
643 than those that provide homeownership opportunities for low-
644 income households or very-low-income households as those terms
645 are defined in s. 420.9071~~(19)~~ and ~~(28)~~ are received for less
646 than the annual tax credits available for those projects, the
647 Department of Economic Opportunity shall grant tax credits for
648 those applications and shall grant remaining tax credits on a
649 first-come, first-served basis for ~~any~~ subsequent eligible



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650 applications received before the end of the state fiscal year.
651 If, during the first 10 business days of the state fiscal year,
652 eligible tax credit applications for projects other than those
653 that provide homeownership opportunities for low-income
654 households or very-low-income households as those terms are
655 defined in s. 420.9071(19) and (28) are received for more than
656 the annual tax credits available for those projects, the
657 Department of Economic Opportunity shall grant the tax credits
658 for those applications on a pro rata basis.

659 3. Application requirements.-

660 a. Any eligible sponsor seeking to participate in this
661 program must submit a proposal to the Department of Economic
662 Opportunity which sets forth the name of the sponsor, a
663 description of the project, and the area in which the project is
664 located, together with such supporting information as is
665 prescribed by rule. The proposal must also contain a resolution
666 from the local governmental unit in which the project is located
667 certifying that the project is consistent with local plans and
668 regulations.

669 b. Any person seeking to participate in this program must
670 submit an application for tax credit to the Department of
671 Economic Opportunity which sets forth the name of the sponsor, a
672 description of the project, and the type, value, and purpose of
673 the contribution. The sponsor shall verify, in writing, the
674 terms of the application and indicate its receipt of the
675 contribution, and such ~~which~~ verification must ~~be in writing and~~
676 accompany the application for tax credit. The person must submit
677 a separate tax credit application to the Department of Economic
678 Opportunity for each individual contribution that it makes to



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679 each individual project.

680 c. Any person who has received notification from the
681 Department of Economic Opportunity that a tax credit has been
682 approved must apply to the department to receive the refund.
683 Application must be made on the form prescribed for claiming
684 refunds of sales and use taxes and be accompanied by a copy of
685 the notification. A person may submit only one application for
686 refund to the department within a ~~any~~ 12-month period.

687 4. Administration.—

688 a. The Department of Economic Opportunity may adopt rules
689 ~~pursuant to ss. 120.536(1) and 120.54~~ necessary to administer
690 this paragraph, including rules for the approval or disapproval
691 of proposals by a person.

692 b. The decision of the Department of Economic Opportunity
693 must be in writing, and, if approved, the notification shall
694 state the maximum credit allowable to the person. Upon approval,
695 the Department of Economic Opportunity shall transmit a copy of
696 the decision to the department ~~of Revenue~~.

697 c. The Department of Economic Opportunity shall
698 periodically monitor all projects in a manner consistent with
699 available resources to ensure that resources are used in
700 accordance with this paragraph; however, each project must be
701 reviewed at least once every 2 years.

702 d. The Department of Economic Opportunity shall, in
703 consultation with the statewide and regional housing and
704 financial intermediaries, market the availability of the
705 community contribution tax credit program to community-based
706 organizations.

707 5. Expiration.—This paragraph expires June 30, 2016 ~~2015~~;



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708 however, any accrued credit carryover that is unused on that
709 date may be used until the expiration of the 3-year carryover
710 period for such credit.

711 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
712 entity by this chapter do not inure to any transaction that is
713 otherwise taxable under this chapter when payment is made by a
714 representative or employee of the entity by any means,
715 including, but not limited to, cash, check, or credit card, even
716 when that representative or employee is subsequently reimbursed
717 by the entity. In addition, exemptions provided to any entity by
718 this subsection do not inure to any transaction that is
719 otherwise taxable under this chapter unless the entity has
720 obtained a sales tax exemption certificate from the department
721 or the entity obtains or provides other documentation as
722 required by the department. Eligible purchases or leases made
723 with such a certificate must be in strict compliance with this
724 subsection and departmental rules, and any person who makes an
725 exempt purchase with a certificate that is not in strict
726 compliance with this subsection and the rules is liable for and
727 shall pay the tax. The department may adopt rules to administer
728 this subsection.

729 (r) *School books and school lunches.*—This exemption applies
730 to school books used in regularly prescribed courses of study,
731 and to school lunches served in public, parochial, or nonprofit
732 schools operated for and attended by pupils of grades K through
733 12. Yearbooks, magazines, newspapers, directories, bulletins,
734 and similar publications distributed by such educational
735 institutions to their students are also exempt. School books and
736 food sold or served at community colleges and other institutions



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737 of higher learning are taxable, except that prepaid meal plans
738 purchased from a college or other institution of higher learning
739 by students currently enrolled at that college or other
740 institution of higher learning are exempt. As used in this
741 subparagraph, "prepaid meal plans" means payment in advance to a
742 college or institution of higher learning for the provision of a
743 defined quantity of units that must expire at the end of an
744 academic term, cannot be refunded to the student upon
745 expiration, and which may only be exchanged for food.

746 (kkk) Certain machinery and equipment.-

747 1. Industrial machinery and equipment purchased by eligible
748 manufacturing businesses which is used at a fixed location
749 within this state, or a mixer drum affixed to a mixer truck
750 which is used at any location within this state to mix, agitate,
751 and transport freshly mixed concrete in a plastic state, for the
752 manufacture, processing, compounding, or production of items of
753 tangible personal property for sale shall be exempt from the tax
754 imposed by this chapter. Parts and labor required to affix a
755 mixer drum exempt under this paragraph to a mixer truck are also
756 exempt. If at the time of purchase the purchaser furnishes the
757 seller with a signed certificate certifying the purchaser's
758 entitlement to exemption pursuant to this paragraph, the seller
759 is relieved of the responsibility for collecting the tax on the
760 sale of such items, and the department shall look solely to the
761 purchaser for recovery of the tax if it determines that the
762 purchaser was not entitled to the exemption.

763 2. For purposes of this paragraph, the term:

764 a. "Eligible manufacturing business" means any business
765 whose primary business activity at the location where the



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766 industrial machinery and equipment is located is within the
767 industries classified under NAICS codes 31, 32, and 33. As used
768 in this subparagraph, "NAICS" means those classifications
769 contained in the North American Industry Classification System,
770 as published in 2007 by the Office of Management and Budget,
771 Executive Office of the President.

772 b. "Primary business activity" means an activity
773 representing more than fifty percent of the activities conducted
774 at the location where the industrial machinery and equipment is
775 located.

776 c. "Industrial machinery and equipment" means tangible
777 personal property or other property that has a depreciable life
778 of 3 years or more and that is used as an integral part in the
779 manufacturing, processing, compounding, or production of
780 tangible personal property for sale. A building and its
781 structural components are not industrial machinery and equipment
782 unless the building or structural component is so closely
783 related to the industrial machinery and equipment that it houses
784 or supports that the building or structural component can be
785 expected to be replaced when the machinery and equipment are
786 replaced. Heating and air conditioning systems are not
787 industrial machinery and equipment unless the sole justification
788 for their installation is to meet the requirements of the
789 production process, even though the system may provide
790 incidental comfort to employees or serve, to an insubstantial
791 degree, nonproduction activities. The term includes parts and
792 accessories for industrial machinery and equipment only to the
793 extent that the parts and accessories are purchased prior to the
794 date the machinery and equipment are placed in service.



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795 3. This paragraph is repealed April 30, 2017.

796 (lll) Motor vehicle child restraint.—The sale of a child
797 restraint system or booster seat for use in a motor vehicle is
798 exempt from the tax imposed by this chapter.

799 (mmm) Youth bicycle helmets.—The sale of a bicycle helmet
800 marketed for use by youth is exempt from the tax imposed by this
801 chapter.

802 Section 10. Subsection (11) of section 212.12, Florida
803 Statutes, is amended to read:

804 212.12 Dealer's credit for collecting tax; penalties for
805 noncompliance; powers of Department of Revenue in dealing with
806 delinquents; brackets applicable to taxable transactions;
807 records required.—

808 (11) The department shall make available in an electronic
809 format or otherwise the tax amounts and brackets applicable to
810 all taxable transactions that occur in counties that have a
811 surtax at a rate other than 1 percent which ~~transactions~~ would
812 otherwise have been transactions taxable at the rate of 6
813 percent. Likewise, the department shall make available in an
814 electronic format or otherwise the tax amounts and brackets
815 applicable to transactions taxable at 4.35 ~~7~~ percent pursuant to
816 s. 212.05(1)(e)1.c. s. 212.05(1)(e) and on transactions which
817 would otherwise have been so taxable in counties which have
818 adopted a discretionary sales surtax.

819 Section 11. Effective September 1, 2014, paragraphs (c) and
820 (d) of subsection (6) of section 212.20, Florida Statutes, are
821 amended to read:

822 212.20 Funds collected, disposition; additional powers of
823 department; operational expense; refund of taxes adjudicated



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824 unconstitutionally collected.-

825 (6) Distribution of all proceeds under this chapter, ~~and s.~~
826 202.18(1)(b) and (2)(b), and s. 203.01(1)(a)3. ~~is shall be~~ as
827 follows:

828 (c)1. Proceeds from the fees imposed under ss.
829 212.05(1)(h)3. and 212.18(3) shall remain with the General
830 Revenue Fund.

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

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

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

844 2. After the distribution under subparagraph 1., 8.8854
845 ~~8.814~~ percent of the amount remitted by a sales tax dealer
846 located within a participating county pursuant to s. 218.61
847 shall be transferred into the Local Government Half-cent Sales
848 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
849 be transferred shall be reduced by 0.1 percent, and the
850 department shall distribute this amount to the Public Employees
851 Relations Commission Trust Fund less \$5,000 each month, which
852 shall be added to the amount calculated in subparagraph 3. and



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853 distributed accordingly.

854 3. After the distribution under subparagraphs 1. and 2.,
855 0.0956 ~~0.095~~ percent shall be transferred to the Local
856 Government Half-cent Sales Tax Clearing Trust Fund and
857 distributed pursuant to s. 218.65.

858 4. After the distributions under subparagraphs 1., 2., and
859 3., 2.0603 ~~2.0440~~ percent of the available proceeds shall be
860 transferred monthly to the Revenue Sharing Trust Fund for
861 Counties pursuant to s. 218.215.

862 5. After the distributions under subparagraphs 1., 2., and
863 3., 1.3517 ~~1.3409~~ percent of the available proceeds shall be
864 transferred monthly to the Revenue Sharing Trust Fund for
865 Municipalities pursuant to s. 218.215. If the total revenue to
866 be distributed pursuant to this subparagraph is at least as
867 great as the amount due from the Revenue Sharing Trust Fund for
868 Municipalities and the former Municipal Financial Assistance
869 Trust Fund in state fiscal year 1999-2000, no municipality shall
870 receive less than the amount due from the Revenue Sharing Trust
871 Fund for Municipalities and the former Municipal Financial
872 Assistance Trust Fund in state fiscal year 1999-2000. If the
873 total proceeds to be distributed are less than the amount
874 received in combination from the Revenue Sharing Trust Fund for
875 Municipalities and the former Municipal Financial Assistance
876 Trust Fund in state fiscal year 1999-2000, each municipality
877 shall receive an amount proportionate to the amount it was due
878 in state fiscal year 1999-2000.

879 6. Of the remaining proceeds:

880 a. In each fiscal year, the sum of \$29,915,500 shall be
881 divided into as many equal parts as there are counties in the



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882 state, and one part shall be distributed to each county. The
883 distribution among the several counties must begin each fiscal
884 year on or before January 5th and continue monthly for a total
885 of 4 months. If a local or special law required that any moneys
886 accruing to a county in fiscal year 1999-2000 under the then-
887 existing provisions of s. 550.135 be paid directly to the
888 district school board, special district, or a municipal
889 government, such payment must continue until the local or
890 special law is amended or repealed. The state covenants with
891 holders of bonds or other instruments of indebtedness issued by
892 local governments, special districts, or district school boards
893 before July 1, 2000, that it is not the intent of this
894 subparagraph to adversely affect the rights of those holders or
895 relieve local governments, special districts, or district school
896 boards of the duty to meet their obligations as a result of
897 previous pledges or assignments or trusts entered into which
898 obligated funds received from the distribution to county
899 governments under then-existing s. 550.135. This distribution
900 specifically is in lieu of funds distributed under s. 550.135
901 before July 1, 2000.

902 b. The department shall distribute \$166,667 monthly
903 ~~pursuant to s. 288.1162~~ to each applicant certified as a
904 facility for a new or retained professional sports franchise
905 pursuant to s. 288.1162. Up to \$41,667 shall be distributed
906 monthly by the department to each certified applicant as defined
907 in s. 288.11621 for a facility for a spring training franchise.
908 However, not more than \$416,670 may be distributed monthly in
909 the aggregate to all certified applicants for facilities for
910 spring training franchises. Distributions begin 60 days after



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911 such certification and continue for not more than 30 years,
912 except as otherwise provided in s. 288.11621. A certified
913 applicant identified in this sub-subparagraph may not receive
914 more in distributions than expended by the applicant for the
915 public purposes provided ~~for~~ in s. 288.1162(5) or s.
916 288.11621(3).

917 c. Beginning 30 days after notice by the Department of
918 Economic Opportunity to the Department of Revenue that an
919 applicant has been certified as the professional golf hall of
920 fame pursuant to s. 288.1168 and is open to the public, \$166,667
921 shall be distributed monthly, for up to 300 months, to the
922 applicant.

923 d. Beginning 30 days after notice by the Department of
924 Economic Opportunity to the Department of Revenue that the
925 applicant has been certified as the International Game Fish
926 Association World Center facility pursuant to s. 288.1169, and
927 the facility is open to the public, \$83,333 shall be distributed
928 monthly, for up to 168 months, to the applicant. This
929 distribution is subject to reduction pursuant to s. 288.1169. A
930 lump sum payment of \$999,996 shall be made, after certification
931 and before July 1, 2000.

932 e. The department shall distribute up to \$55,555 monthly to
933 each certified applicant as defined in s. 288.11631 for a
934 facility used by a single spring training franchise, or up to
935 \$111,110 monthly to each certified applicant as defined in s.
936 288.11631 for a facility used by more than one spring training
937 franchise. Monthly distributions begin 60 days after such
938 certification or July 1, 2016, whichever is later, and continue
939 for not more than 30 years, except as otherwise provided in s.



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940 288.11631. A certified applicant identified in this sub-
941 subparagraph may not receive more in distributions than expended
942 by the applicant for the public purposes provided in s.
943 288.11631(3).

944 7. All other proceeds must remain in the General Revenue
945 Fund.

946 Section 12. The Department of Revenue may, and all
947 conditions are deemed met to, adopt emergency rules pursuant to
948 ss. 120.536(1) and 120.54, Florida Statutes, for the purpose of
949 implementing the amendments to ss. 203.01, 212.05, 212.12, and
950 212.20, Florida Statutes, relating to changes to the taxation of
951 electrical power or energy, made by this act. This section
952 expires July 1, 2017.

953 Section 13. Effective July 1, 2014, section 212.17, Florida
954 Statutes, is reordered and amended to read:

955 212.17 Tax credits or refunds for returned goods, rentals,
956 or admissions; goods acquired for dealer's own use and
957 subsequently resold; additional powers of department.-

958 (1) (a) ~~If In the event~~ purchases are returned to a dealer
959 by the purchaser or consumer after the tax imposed by this
960 chapter has been collected from or charged to the account of the
961 consumer or user, the dealer is ~~shall be~~ entitled to
962 reimbursement of the amount of tax collected or charged by the
963 dealer, in the manner prescribed by the department.

964 (b) A registered dealer that purchases property for the
965 dealer's own use, pays tax on acquisition, and sells the
966 property subsequent to acquisition without ~~ever~~ having used the
967 property is entitled to reimbursement, in the manner prescribed
968 by the department, of the amount of tax paid on the property's



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969 acquisition.

970 (c) If the tax has not been remitted by a dealer to the
971 department, the dealer may deduct the same in submitting his or
972 her return upon receipt of a signed statement by ~~of~~ the dealer
973 as to the gross amount of such refunds during the period covered
974 by the ~~said~~ signed statement, which may ~~period shall~~ not be
975 longer than 90 days. The department shall issue to the dealer an
976 official credit memorandum equal to the net amount remitted by
977 the dealer for such tax collected or paid. Such memorandum shall
978 be accepted by the department at full face value from the dealer
979 to whom it is issued upon, ~~in~~ the remittance of ~~for~~ subsequent
980 taxes accrued under ~~the provisions of~~ this chapter. If a dealer
981 has retired from business and ~~has~~ filed a final return, a refund
982 of tax may be made if it can be established to the satisfaction
983 of the department that the tax was not due.

984 (2) A dealer who has paid the tax imposed by this chapter
985 on tangible personal property sold under a retained title,
986 conditional sale, or similar contract, or under a contract in
987 which ~~wherein~~ the dealer retains a security interest in the
988 property pursuant to chapter 679, may take credit or obtain a
989 refund for the tax paid by the dealer on the unpaid balance due
990 him or her when he or she repossesses the property, ~~(with or~~
991 ~~without judicial process,)~~ ~~the property~~ within 12 months after
992 ~~following~~ the month in which the property was repossessed. If
993 ~~When~~ such repossessed property is resold, the sale is subject in
994 all respects to the tax imposed by this chapter.

995 (3) Except as provided in subsection (4), a dealer who has
996 paid the tax imposed by this chapter on tangible personal
997 property or services may take a credit or obtain a refund for



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998 any tax paid by the dealer on the unpaid balance due on
999 worthless accounts within 12 months after ~~following~~ the month in
1000 which the bad debt has been charged off for federal income tax
1001 purposes. If any accounts so charged off for which a credit or
1002 refund has been obtained are subsequently, ~~thereafter~~ in whole
1003 or in part, paid to the dealer, the amount so paid shall be
1004 included in the first return filed after such collection and the
1005 tax paid accordingly.

1006 (4) With respect to the payment of taxes on purchases made
1007 through a private-label credit card program:

1008 (a) If consumer accounts or receivables are found to be
1009 worthless or uncollectible, the dealer may claim a credit for,
1010 or obtain a refund of, the tax remitted by the dealer on the
1011 unpaid balance due if:

1012 1. The accounts or receivables have been charged off as bad
1013 debt on the lender's books and records on or after January 1,
1014 2014;

1015 2. A credit was not previously claimed and a refund was not
1016 previously allowed on any portion of the accounts or
1017 receivables; and

1018 3. The credit or refund is claimed within 12 months after
1019 the month in which the bad debt has been charged off by the
1020 lender for federal income tax purposes.

1021 (b) If the dealer or the lender subsequently collects, in
1022 whole or in part, the accounts or receivables for which a credit
1023 or refund has been granted under paragraph (a), the dealer shall
1024 include the taxable percentage of the amount collected in the
1025 first return filed after the collection and pay the tax on the
1026 portion of that amount for which a credit or refund was granted.



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1027 (c) The credit or refund allowed includes all credit sale
1028 transaction amounts that are outstanding in the specific
1029 private-label credit card account or receivable at the time the
1030 account or receivable is charged off, regardless of the date on
1031 which the credit sale transaction actually occurred.

1032 (d) A dealer must use one of the following methods to
1033 determine the amount of the credit or refund:

1034 1. An apportionment method to substantiate the amount of
1035 tax imposed under this chapter which is included in the bad debt
1036 to which the credit or refund applies. The method must use the
1037 dealer's Florida and non-Florida sales, the dealer's taxable and
1038 nontaxable sales, and the amount of tax the dealer remitted to
1039 this state; or

1040 2. A specified percentage of the accounts or receivables
1041 giving rise to the credit or refund, which is derived from a
1042 sampling of the dealer's or lender's records in accordance with
1043 a methodology agreed upon by the department and the dealer.

1044 (e) For purposes of computing the credit or refund,
1045 payments on the accounts or receivables shall be allocated based
1046 on the terms and conditions of the contract between the dealer
1047 or lender and the consumer.

1048 (f) The credit or refund for tax on bad debt may be claimed
1049 on any return filed by an entity related by a direct or indirect
1050 common ownership of 50 percent or more.

1051 (g) The amount of the credit or refund that a dealer is
1052 eligible to recover under this subsection is limited to 64.4
1053 percent of the tax paid to the department which is attributable
1054 to bad debt.

1055 (h) As used in this subsection, the term:



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1056 1. "Dealer's affiliates" means an entity affiliated with
1057 the dealer under 26 U.S.C. s. 1504 or an entity that would be an
1058 affiliate under that section if the entity were a corporation.

1059 2. "Lender" means a person who owns or has owned a private-
1060 label credit card account or an interest in a private-label
1061 credit card receivable that:

1062 a. The person purchased directly from a dealer who remitted
1063 the tax imposed under this chapter or from the dealer's
1064 affiliates, or that was transferred from a third party;

1065 b. The person originated pursuant to that person's contract
1066 with a dealer who remitted the tax imposed under this chapter or
1067 with the dealer's affiliates; or

1068 c. Is affiliated in the manner described under 26 U.S.C. s.
1069 1504, regardless of whether the different entities are
1070 corporations, with a person described in sub-subparagraph a. or
1071 sub-subparagraph b. or with an assignee or other transferee of
1072 such person.

1073 3. "Private-label credit card" means a charge card or
1074 credit card that carries, refers to, or is branded with the name
1075 or logo of a dealer and can be used for purchases from the
1076 dealer whose name or logo appears on the card or for purchases
1077 from the dealer's affiliates or franchises.

1078 (6)(4)(a) The department shall:

1079 (a) Design, prepare, print and furnish to all dealers,
1080 except dealers filing through electronic data interchange, or
1081 make available or prescribe to the dealers, all necessary forms
1082 for filing returns and instructions to ensure a full collection
1083 from dealers and an accounting for the taxes due. ~~The, but~~
1084 failure of a ~~any~~ dealer to secure such forms does not relieve



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1085 the dealer from the payment of the tax at the time and in the
1086 manner provided.

1087 (b) ~~The department shall~~ Prescribe the format and
1088 instructions necessary for filing returns in a manner that is
1089 initiated through an electronic data interchange to ensure a
1090 full collection from dealers and an accounting for the taxes
1091 due. The failure of a any dealer to use such format does not
1092 relieve the dealer from the payment of the tax at the time and
1093 in the manner provided.

1094 (7)~~(5)~~ The department and its assistants are ~~hereby~~
1095 authorized and empowered to administer the oath for the purpose
1096 of enforcing and administering ~~the provisions of~~ this chapter.

1097 (8)~~(6)~~ The department may ~~has authority to~~ adopt rules
1098 ~~pursuant to ss. 120.536(1) and 120.54 to~~ administer and enforce
1099 ~~the provisions of this section~~ chapter.

1100 (5)~~(7)~~ If ~~The department, where~~ admissions, license fees,
1101 ~~or~~ rental payments, or payments for services are made and
1102 ~~thereafter~~ returned to ~~the~~ payors after the taxes ~~thereon~~ have
1103 been paid, the department shall return or credit the taxpayer
1104 for taxes ~~so~~ paid on the moneys returned in the same manner as
1105 ~~is~~ provided for returns or credits of taxes if ~~where~~ purchases
1106 or tangible personal property are returnable to a dealer.

1107 Section 14. Subsection (5) of section 213.0535, Florida
1108 Statutes, is amended to read:

1109 213.0535 Registration Information Sharing and Exchange
1110 Program.—

1111 (5) A Any provision of law imposing confidentiality upon
1112 data shared under this section, including, but not limited to, a
1113 ~~any~~ provision imposing penalties for disclosure, applies to



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1114 recipients of this data and their employees. Data exchanged
1115 under this section may not be provided to a any person or entity
1116 other than a person or entity administering the tax or licensing
1117 provisions of those provisions ~~of law~~ enumerated in paragraph
1118 (4) (a), and such data may not be used for any purpose other than
1119 for enforcing those tax or licensing provisions. This subsection
1120 does not prevent a level-two participant from publishing
1121 statistics classified so as to prevent the identification of
1122 particular accounts, reports, declarations, or returns. However,
1123 statistics may not be published if they contain data pertaining
1124 to fewer than three taxpayers or if the statistics are prepared
1125 for geographic areas below the county level and contain data
1126 pertaining to fewer than 10 taxpayers. This subsection does not
1127 authorize the publishing of statistics that could be used to
1128 calculate the gross receipts or income of any individual
1129 taxpayer. Statistics may not be published under this section if
1130 a single taxpayer has remitted more than 33 percent of the tax
1131 that is the subject of the statistics. Statistics published
1132 under this subsection must relate only to tourist development
1133 taxes imposed under s. 125.0104, the tourist impact tax imposed
1134 under s. 125.0108, convention development taxes imposed under s.
1135 212.0305, or the municipal resort tax authorized under chapter
1136 67-930, Laws of Florida. This subsection does not prevent the
1137 Department of Revenue from meeting the requirements of s.
1138 125.0104(3) (h) .

1139 Section 15. Effective July 1, 2014, paragraph (c) of
1140 subsection (1) and subsection (5) of section 220.183, Florida
1141 Statutes, are amended to read:

1142 220.183 Community contribution tax credit.-



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1143 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
1144 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
1145 SPENDING.—

1146 (c) The total amount of tax credit which may be granted for
1147 all programs approved under this section, s. 212.08(5)(p), and
1148 s. 624.5105 is \$12.8 ~~\$10.5~~ million annually for projects that
1149 provide homeownership opportunities for low-income or very-low-
1150 income households as defined in s. 420.9071~~(19) and (28)~~ and
1151 \$3.5 million annually for all other projects.

1152 (5) EXPIRATION.—The provisions of this section, except
1153 paragraph (1)(e), ~~shall~~ expire and are ~~be~~ void on June 30, 2016
1154 ~~2015~~.

1155 Section 16. Effective July 1, 2014, paragraph (c) of
1156 subsection (3) of section 288.9914, Florida Statutes, is amended
1157 to read:

1158 288.9914 Certification of qualified investments; investment
1159 issuance reporting.—

1160 (3) REVIEW.—

1161 (c) The department may not approve a cumulative amount of
1162 qualified investments that may result in the claim of more than
1163 \$216.34 ~~\$178.8~~ million in tax credits during the existence of
1164 the program or more than \$36.6 million in tax credits in a
1165 single state fiscal year. However, the potential for a taxpayer
1166 to carry forward an unused tax credit may not be considered in
1167 calculating the annual limit.

1168 Section 17. Effective January 1, 2015, subsection (5) of
1169 section 624.4094, Florida Statutes, is amended to read:

1170 624.4094 Bail bond premiums.—

1171 ~~(5) This section does not affect the reporting or payment~~



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1172 ~~of insurance premium taxes under ss. 624.509, 624.5091, and~~
1173 ~~624.5092, and the insurance premium tax and related excise taxes~~
1174 ~~shall continue to be calculated using gross bail bond premiums.~~

1175 Section 18. Effective January 1, 2015, subsections (1) and
1176 (8) of section 624.509, Florida Statutes, are amended to read:

1177 624.509 Premium tax; rate and computation.-

1178 (1) In addition to the license taxes provided for in this
1179 chapter, each insurer shall also annually, and on or before
1180 March 1 in each year, except as to wet marine and transportation
1181 insurance taxed under s. 624.510, pay to the Department of
1182 Revenue a tax on insurance premiums, premiums for title
1183 insurance, or assessments, including membership fees and policy
1184 fees and gross deposits received from subscribers to reciprocal
1185 or interinsurance agreements, and on annuity premiums or
1186 considerations, received during the preceding calendar year, the
1187 amounts thereof to be determined as set forth in this section,
1188 to wit:

1189 (a) An amount equal to 1.75 percent of the gross amount of
1190 such receipts on account of life and health insurance policies
1191 covering persons resident in this state and on account of all
1192 other types of policies and contracts, ~~(except annuity policies~~
1193 ~~or contracts taxable under paragraph (b) and bail bond policies~~
1194 ~~or contracts taxable under paragraph (c),)~~ covering property,
1195 subjects, or risks located, resident, or to be performed in this
1196 state, omitting premiums on reinsurance accepted, and less
1197 return premiums or assessments, but without deductions:

- 1198 1. For reinsurance ceded to other insurers;
1199 2. For moneys paid upon surrender of policies or
1200 certificates for cash surrender value;



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1201 3. For discounts or refunds for direct or prompt payment of
1202 premiums or assessments; and

1203 4. On account of dividends of any nature or amount paid and
1204 credited or allowed to holders of insurance policies;
1205 certificates; or surety, indemnity, reciprocal, or
1206 interinsurance contracts or agreements; ~~and~~

1207 (b) An amount equal to 1 percent of the gross receipts on
1208 annuity policies or contracts paid by holders thereof in this
1209 state; ~~and-~~

1210 (c) An amount equal to 1.75 percent of the direct written
1211 premiums for bail bonds, excluding any amounts retained by
1212 licensed bail bond agents or licensed managing general agents.

1213 (8) ~~From and after July 1, 1980,~~ The premium tax authorized
1214 by this section may shall not be imposed on: upon

1215 (a) Any portion of the title insurance premium retained by
1216 a title insurance agent or agency; or

1217 (b) Receipts of annuity premiums or considerations paid by
1218 holders in this state if the tax savings derived are credited to
1219 the annuity holders. Upon request by the Department of Revenue,
1220 an any insurer availing itself of this provision shall submit to
1221 the department evidence that which establishes that the tax
1222 savings derived have been credited to annuity holders. As used
1223 in this paragraph subsection, the term "holders" includes shall
1224 ~~be deemed to include~~ employers contributing to an employee's
1225 pension, annuity, or profit-sharing plan.

1226 Section 19. Effective July 1, 2014, paragraph (c) of
1227 subsection (1) and subsection (6) of section 624.5105, Florida
1228 Statutes, are amended to read:

1229 624.5105 Community contribution tax credit; authorization;



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1230 limitations; eligibility and application requirements;
1231 administration; definitions; expiration.—

1232 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1233 (c) The total amount of tax credit which may be granted for
1234 all programs approved under this section and ss. 212.08(5)(p)
1235 and 220.183 is \$12.8 ~~\$10.5~~ million annually for projects that
1236 provide homeownership opportunities for low-income or very-low-
1237 income households as defined in s. 420.9071~~(19)~~ and ~~(28)~~ and
1238 \$3.5 million annually for all other projects.

1239 (6) EXPIRATION.—The provisions of this section, except
1240 paragraph (1)(e), ~~shall~~ expire and are ~~be~~ void on June 30, 2016
1241 ~~2015~~.

1242 Section 20. Effective January 1, 2015, subsection (2) of
1243 section 627.7711, Florida Statutes, is amended to read

1244 627.7711 Definitions.—As used in this part, the term:

1245 (2) "Premium" means the charge, as specified by rule of the
1246 commission, which ~~that~~ is made by a title insurer for a title
1247 insurance policy, including the charge for performance of
1248 primary title services by a title insurer or title insurance
1249 agent or agency, and incurring the risks incident to such
1250 policy, under the several classifications of title insurance
1251 contracts and forms, ~~and upon which charge a premium tax is paid~~
1252 ~~under s. 624.509~~. As used in this part or in any other law, with
1253 respect to title insurance, the word "premium" does not include
1254 a commission.

1255 Section 21. Sales tax holiday for Energy Star and
1256 WaterSense products.—

1257 (1) The tax levied under chapter 212, Florida Statutes, may
1258 not be collected during the period from 12:01 a.m. on September



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1259 19, 2014, through 11:59 p.m. on September 21, 2014, on the first
1260 \$1,500 of the sales price of a new Energy Star product or
1261 WaterSense product. However, a person is limited to one purchase
1262 of each specific type of Energy Star or WaterSense product
1263 listed in paragraph (2) (a) or paragraph (2) (b) with a sales
1264 price of \$500 or more. A second or subsequent purchase of a
1265 specific type of Energy Star product or WaterSense product with
1266 a sales price of \$500 or more is subject to tax.

1267 (2) As used in this section, the term:

1268 (a) "Energy Star product" means a room air conditioner, air
1269 purifier, ceiling fan, clothes washer, clothes dryer,
1270 dehumidifier, dishwasher, freezer, refrigerator, water heater,
1271 swimming pool pump, or package of light bulbs that is designated
1272 by the United States Environmental Protection Agency and the
1273 United States Department of Energy as meeting or exceeding each
1274 agency's requirements under the Energy Star program and that is
1275 affixed with an Energy Star label.

1276 (b) "WaterSense product" means a bathroom sink faucet,
1277 faucet accessory, high-efficiency toilet or urinal, showerhead,
1278 or weather or sensor-based irrigation controller that is
1279 recognized as water efficient by the WaterSense program
1280 sponsored by the United States Environmental Protection Agency
1281 and that is affixed with a WaterSense label.

1282 (3) The Department of Revenue may, and all conditions are
1283 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1284 and 120.54, Florida Statutes, to administer this section.

1285 Section 22. (1) The tax levied under chapter 212, Florida
1286 Statutes, may not be collected during the period from 12:01 a.m.
1287 on August 1, 2014, through 11:59 p.m. on August 3, 2014, on the



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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 \$100 or less per item. As used in this paragraph, the
1293 term "clothing" means:

1294 1. Any 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, roller blades,
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 (2) The tax levied under chapter 212, Florida Statutes, may
1307 not be collected during the period from 12:01 a.m. on August 1,
1308 2014, through 11:59 p.m. on August 3, 2014, on the first \$750 of
1309 the sales price of personal computers or personal computer-
1310 related accessories purchased for noncommercial home or personal
1311 use. As used in this subsection, the term:

1312 (a) "Personal computers" includes electronic book readers,
1313 laptops, desktops, handhelds, tablets, and tower computers. The
1314 term does not include cellular telephones, video game consoles,
1315 digital media receivers, or devices that are not primarily
1316 designed to process data.



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1317 (b) "Personal computer-related accessories" includes
1318 keyboards, mice, personal digital assistants, monitors, other
1319 peripheral devices, modems, routers, and nonrecreational
1320 software, regardless of whether the accessories are used in
1321 association with a personal computer base unit. The term does
1322 not include furniture or systems, devices, software, or
1323 peripherals designed or intended primarily for recreational use.

1324 (c) "Monitors" does not include devices that have a
1325 television tuner.

1326 (3) The tax exemptions provided in this section do not
1327 apply to sales within a theme park or entertainment complex as
1328 defined in s. 509.013(9), Florida Statutes, within a public
1329 lodging establishment as defined in s. 509.013(4), Florida
1330 Statutes, or within an airport as defined in s. 330.27(2),
1331 Florida Statutes.

1332 (4) The Department of Revenue may, and all conditions are
1333 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1334 and 120.54, Florida Statutes, to administer this section.

1335 Section 23. (1) The tax levied under chapter 212, Florida
1336 Statutes, may not be collected during the period from 12:01 a.m.
1337 on May 31, 2014, through 11:59 p.m. on June 8, 2014, on the sale
1338 of:

1339 (a) A portable self-powered light source selling for \$20 or
1340 less.

1341 (b) A portable self-powered radio, two-way radio, or
1342 weatherband radio selling for \$50 or less.

1343 (c) A tarpaulin or other flexible waterproof sheeting
1344 selling for \$50 or less.

1345 (d) A self-contained first-aid kit selling for \$30 or less.



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1346 (e) A ground anchor system or tie-down kit selling for \$50
1347 or less.

1348 (f) A gas or diesel fuel tank selling for \$25 or less.

1349 (g) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-volt
1350 batteries, excluding automobile and boat batteries, selling for
1351 \$30 or less.

1352 (h) A nonelectric food storage cooler selling for \$30 or
1353 less.

1354 (i) A portable generator used to provide light or
1355 communications or preserve food in the event of a power outage
1356 selling for \$750 or less.

1357 (j) Reusable ice selling for \$10 or less.

1358 (2) The Department of Revenue may, and all conditions are
1359 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1360 and 120.54, Florida Statutes, to administer this section.

1361 (3) The tax exemptions provided in this section do not
1362 apply to sales within a theme park or entertainment complex as
1363 defined in s. 509.013(9), Florida Statutes, within a public
1364 lodging establishment as defined in s. 509.013(4), Florida
1365 Statutes, or within an airport as defined in s. 330.27(2),
1366 Florida Statutes.

1367 Section 24. For fiscal year 2014-2015, the sum of \$43,941
1368 of nonrecurring funds is appropriated from the General Revenue
1369 Fund to the Department of Revenue for the purpose of
1370 administering the sales tax holiday for Energy Star and
1371 WaterSense products.

1372 Section 25. For the 2013-2014 fiscal year, the sum of
1373 \$223,048 in nonrecurring funds is appropriated from the General
1374 Revenue Fund to the Department of Revenue for the purpose of



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1375 administering the provisions of this act relating to the tax
1376 exemption for specified school supplies. Funds from the
1377 appropriation that remain unexpended or unencumbered as of June
1378 30, 2014, shall revert and be reappropriated for the same
1379 purpose in the 2014-2015 fiscal year.

1380 Section 26. For the 2013-2014 fiscal year, the sum of
1381 \$280,912 in nonrecurring funds is appropriated from the General
1382 Revenue Fund to the Department of Revenue for purposes of
1383 administering the tax exemptions for the purchase of tangible
1384 personal property relating to hurricane preparedness specified
1385 under this act.

1386 Section 27. Except as otherwise expressly provided in this
1387 act, this act shall take effect upon becoming a law.

1389 ===== T I T L E A M E N D M E N T =====

1390 And the title is amended as follows:

1391 Delete everything before the enacting clause
1392 and insert:

1393 A bill to be entitled
1394 An act relating to taxation; amending s. 202.11, F.S.;
1395 revising the term "prepaid calling arrangement";
1396 amending s. 212.05, F.S.; clarifying and updating
1397 which services are included under the definition
1398 "prepaid calling arrangement" and subject to a sales
1399 tax; conforming provisions to changes made by the act
1400 to taxes on electrical power and energy made;
1401 providing retroactive application; amending s. 203.01,
1402 F.S.; providing for an additional tax on charges for,
1403 or the use of, certain electrical power or energy and



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1404 the rate for such tax; providing an exemption;
1405 providing for the redistribution of certain taxes on
1406 electrical power and energy; providing applicability;
1407 providing that a seller of electrical power or energy
1408 may combine the collection of certain taxes if
1409 properly reflected in its return to the Department of
1410 Revenue; amending s. 205.0535, F.S.; providing that a
1411 county or municipality may repeal or reduce a local
1412 business tax by majority vote; amending s. 210.20,
1413 F.S.; revising the payment and distribution of the
1414 Cigarette Tax Collection Trust Fund; amending s.
1415 212.08, F.S.; exempting therapeutic veterinary diets
1416 obtainable only from a licensed veterinarian from the
1417 state tax on sales, use, and other transactions;
1418 increasing the amount of tax credits that may be
1419 granted for certain approved projects that provide
1420 homeownership opportunities; extending the expiration
1421 date applicable to the granting of community
1422 contribution tax credits against the sales and use tax
1423 for contributions to eligible sponsors of community
1424 projects approved by the Department of Economic
1425 Opportunity; revising provisions exempting certain
1426 prepaid meal plans and certain machinery and equipment
1427 from the sales and use tax exempting sales of child
1428 restraint systems and booster seats for use in motor
1429 vehicles and youth bicycle helmets from the sales and
1430 use tax; amending s. 212.12, F.S.; conforming
1431 provisions to changes made by the act; amending s.
1432 212.20, F.S.; revising the distribution of taxes,



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1433 including the taxes collected on charges for
1434 electrical power and energy; authorizing the
1435 Department of Revenue to adopt emergency rules;
1436 amending s. 212.17, F.S.; providing procedures,
1437 requirements, and calculation methodologies that allow
1438 dealers to obtain tax credits or refunds for taxes
1439 paid on worthless or uncollectible private-label
1440 credit card accounts or receivables; providing a cap
1441 on the amount that may be recovered; providing
1442 definitions; amending s. 213.0535, F.S.; providing
1443 provisions related to the publication of statistics
1444 regarding the Registration Information Sharing and
1445 Exchange Program; amending s. 220.183, F.S.;
1446 increasing the amount of tax credits that may be
1447 granted for certain approved programs; extending the
1448 expiration date applicable to the granting of
1449 community contribution tax credits against the
1450 corporate income tax for contributions to eligible
1451 sponsors of community projects approved by the
1452 Department of Economic Opportunity; amending s.
1453 288.9914, F.S.; revising limits on tax credits that
1454 may be approved by the Department of Economic
1455 Opportunity under the New Markets Development Program;
1456 amending s. 624.4094, F.S.; deleting a provision
1457 relating to the reporting or payment of specified
1458 insurance premium taxes; amending s. 624.509, F.S.;
1459 requiring an insurer to pay to the Department of
1460 Revenue a specified amount of the direct written
1461 premiums for bail bonds; amending s. 624.5105, F.S.;



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1462 increasing the amount of tax credits that may be
1463 granted for certain approved programs; extending the
1464 expiration date applicable to the granting of
1465 community contribution tax credits against the
1466 insurance premium tax for contributions to eligible
1467 sponsors of community projects approved by the
1468 Department of Economic Opportunity; amending s.
1469 627.7711, F.S.; conforming provisions to changes made
1470 by the act; providing for a sales tax holiday for
1471 certain Energy Star and WaterSense products; providing
1472 restrictions; specifying a period during which the
1473 sale of clothing, wallets, bags, school supplies,
1474 personal computers, and personal computer-related
1475 accessories are exempt from the sales tax; providing
1476 definitions; providing exceptions; authorizing the
1477 Department of Revenue to adopt emergency rules;
1478 providing an exemption from the sales and use tax for
1479 sales during a specified period of certain tangible
1480 personal property related to hurricane preparedness;
1481 authorizing the Department of Revenue to adopt
1482 emergency rules; providing an exemption from the sales
1483 and use tax for sales during a specified period of
1484 certain tangible personal property related to
1485 hurricane preparedness; authorizing the Department of
1486 Revenue to adopt emergency rules; providing
1487 appropriations; providing effective dates.