

1 A bill to be entitled

2 An act relating to taxation; amending s. 199.133,
3 F.S.; exempting certain obligations from the
4 nonrecurring intangible personal property tax;
5 amending s. 201.02, F.S.; exempting certain documents
6 that transfer real property from the tax on deeds and
7 other instruments relating to real property or
8 interests in real property; amending s. 201.08, F.S.;
9 exempting certain notes, written obligations,
10 mortgages, or other evidences of indebtedness from the
11 tax on promissory or nonnegotiable notes, written
12 obligations to pay money, or assignments of wages or
13 other compensation; amending s. 212.031, F.S.;
14 reducing the tax levied on rental or license fees
15 charged for the use of real property; amending s.
16 212.0596, F.S.; revising the term "mail order sale" to
17 specifically include sales of tangible personal
18 property ordered through the Internet or from a dealer
19 who receives the order in a foreign country; providing
20 that certain persons who make mail order sales and who
21 have a nexus with this state are subject to this
22 state's power to levy and collect the sales and use
23 tax when they engage in certain enumerated activities;
24 specifying that certain dealers are not required to
25 collect and remit sales and use tax unless certain
26 circumstances exist; creating a rebuttable presumption

27 | that a dealer is subject to the state's power to levy
28 | and collect the sales or use tax under specified
29 | circumstances; specifying evidentiary proof that may
30 | be submitted to rebut the presumption; amending s.
31 | 212.06, F.S.; revising the definition of the term
32 | "dealer"; creating s. 212.0802, F.S.; creating an
33 | annual sales tax holiday for school supplies, personal
34 | computers, and personal computer-related accessories;
35 | providing definitions; providing exceptions; creating
36 | s. 212.099, F.S.; providing definitions; creating the
37 | Restaurant and Hotel Renovation Tax Refund Program;
38 | providing for administration of the program by the
39 | Department of Economic Opportunity; authorizing the
40 | Department of Economic Opportunity and the Department
41 | of Revenue to adopt rules; authorizing an applicant to
42 | receive a tax refund under certain circumstances;
43 | providing for the calculation of the tax refund;
44 | prohibiting a qualified applicant from receiving
45 | refund payments in excess of a specified amount;
46 | providing application requirements and procedures;
47 | requiring the Department of Economic Opportunity to
48 | calculate and certify to the Department of Revenue the
49 | tax refund amount due; requiring the Department of
50 | Revenue to issue a tax refund within a specified
51 | period; requiring that the Department of Revenue
52 | develop a tracking system, in consultation with the

53 Revenue Estimating Conference, to determine the amount
 54 of sales tax remitted by out-of-state dealers who
 55 would otherwise not be required to collect and remit
 56 sales taxes but for the amendments made by the act;
 57 requiring the department to submit an annual report to
 58 the Governor and Legislature; providing effective
 59 dates.

60

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

62

63 Section 1. Subsection (3) is added to section 199.133,
 64 Florida Statutes, to read:

65 199.133 Levy of nonrecurring tax.—

66 (3) The tax imposed by this section does not apply to
 67 obligations in the aggregate of \$200,000 or less where the money
 68 is used for the purchase of real property wherein the document
 69 of transfer is exempt pursuant to s. 201.02(9). This exemption
 70 applies to an obligation only to the extent it is secured by the
 71 property that is transferred by the deed exempt pursuant to s.
 72 201.02(9).

73 Section 2. Subsections (9), (10), and (11) of section
 74 201.02, Florida Statutes, are renumbered as subsections (10),
 75 (11), and (12), respectively, and a new subsection (9) is added
 76 to that section, to read:

77 201.02 Tax on deeds and other instruments relating to real
 78 property or interests in real property.—

79 (9) Taxes imposed by this section do not apply to
 80 documents that transfer real property for consideration of
 81 \$200,000 or less, wherein the property becomes the permanent
 82 residence, as defined in s. 196.012(17), of the grantee at the
 83 time of the transfer. Where a document transfers a partial
 84 interest in the property, the exemption is limited to that
 85 percentage of \$200,000 equal to the percentage interest of the
 86 property transferred.

87 Section 3. Subsection (9) is added to section 201.08,
 88 Florida Statutes, to read:

89 201.08 Tax on promissory or nonnegotiable notes, written
 90 obligations to pay money, or assignments of wages or other
 91 compensation; exception.—

92 (9) Taxes imposed by this section do not apply to notes or
 93 other written obligations to pay money or mortgages or other
 94 evidences of indebtedness that represent or secure obligations
 95 in the aggregate of \$200,000 or less where the money is used for
 96 the purchase of real property wherein the document of transfer
 97 is exempt pursuant to s. 201.02(9). This exemption applies to an
 98 obligation only to the extent it is secured by the property that
 99 is transferred by the deed exempt pursuant to s. 201.02(9).

100 Section 4. Effective January 1, 2016, paragraphs (c) and
 101 (d) of subsection (1) of section 212.031, Florida Statutes, are
 102 amended to read:

103 212.031 Tax on rental or license fee for use of real
 104 property.—

105 (1)

106 (c) For the exercise of such privilege, a tax is levied in
107 an amount equal to 5 ~~6~~ percent of and on the total rent or
108 license fee charged for such real property by the person
109 charging or collecting the rental or license fee. The total rent
110 or license fee charged for such real property shall include
111 payments for the granting of a privilege to use or occupy real
112 property for any purpose and shall include base rent, percentage
113 rents, or similar charges. Such charges shall be included in the
114 total rent or license fee subject to tax under this section
115 whether or not they can be attributed to the ability of the
116 lessor's or licensor's property as used or operated to attract
117 customers. Payments for intrinsically valuable personal property
118 such as franchises, trademarks, service marks, logos, or patents
119 are not subject to tax under this section. In the case of a
120 contractual arrangement that provides for both payments taxable
121 as total rent or license fee and payments not subject to tax,
122 the tax shall be based on a reasonable allocation of such
123 payments and shall not apply to that portion which is for the
124 nontaxable payments.

125 (d) When the rental or license fee of any such real
126 property is paid by way of property, goods, wares, merchandise,
127 services, or other thing of value, the tax shall be at the rate
128 of 5 ~~6~~ percent of the value of the property, goods, wares,
129 merchandise, services, or other thing of value.

130 Section 5. Section 212.0596, Florida Statutes, is amended

131 to read:

132 (1) For purposes of this chapter, a "mail order sale" is a
 133 sale of tangible personal property, ordered by mail, the
 134 Internet, or other means of communication, from a dealer who
 135 receives the order in another state; ~~of the United States, or~~ in
 136 a commonwealth, territory, or other area under the jurisdiction
 137 of the United States; or in a foreign country, and transports
 138 the property or causes the property to be transported, whether
 139 or not by mail, from any jurisdiction of the United States,
 140 including this state, to a person in this state, including the
 141 person who ordered the property.

142 (2) Every dealer as defined in s. 212.06(2)(c) who makes a
 143 mail order sale is subject to the power of this state to levy
 144 and collect the tax imposed by this chapter if ~~when~~:

145 (a) The dealer is ~~a corporation~~ doing business under the
 146 laws of this state or is a person domiciled in, a resident of,
 147 or a citizen of, this state;

148 (b) The dealer maintains retail establishments or offices
 149 in this state, whether the mail order sales ~~thus~~ subject to
 150 taxation by this state result from or are related in any other
 151 way to the activities of such establishments or offices;

152 (c) The dealer has agents or representatives in this state
 153 who solicit business or transact business on behalf of the
 154 dealer, whether the mail order sales ~~thus~~ subject to taxation by
 155 this state result from or are related in any other way to such
 156 solicitation or transaction of business, except that a printer

157 who mails or delivers for an out-of-state print purchaser
158 material the printer printed for it is ~~shall~~ not ~~be~~ deemed to be
159 the print purchaser's agent or representative for purposes of
160 this paragraph;

161 (d) The property was delivered in this state in
162 fulfillment of a sales contract that was entered into in this
163 state, in accordance with applicable conflict of laws rules,
164 when a person in this state accepted an offer by ordering the
165 property;

166 (e) The dealer, by purposefully or systematically
167 exploiting the market provided by this state by any media-
168 assisted, media-facilitated, or media-solicited means,
169 including, but not limited to, direct mail advertising,
170 unsolicited distribution of catalogs, computer-assisted
171 shopping, television, radio, or other electronic media, or
172 magazine or newspaper advertisements or other media, creates
173 nexus with this state;

174 (f) Through compact or reciprocity with another
175 jurisdiction of the United States, that jurisdiction uses its
176 taxing power and its jurisdiction over the retailer in support
177 of this state's taxing power;

178 (g) The dealer consents, expressly or by implication, to
179 the imposition of the tax imposed by this chapter;

180 (h) The dealer is subject to service of process under s.
181 48.181;

182 (i) The dealer's mail order sales are subject to the power

183 of this state to tax sales or to require the dealer to collect
 184 use taxes pursuant to federal law ~~under a statute or statutes of~~
 185 ~~the United States;~~

186 (j) The dealer owns real property or tangible personal
 187 property that is physically in this state, except that a dealer
 188 whose only property, ~~(including property owned by an affiliate,)~~
 189 in this state is located at the premises of a printer with which
 190 the vendor has contracted for printing, and is ~~either~~ a final
 191 printed product, ~~or~~ property that ~~which~~ becomes a part of the
 192 final printed product, or property from which the printed
 193 product is produced, is not deemed to own such property for
 194 purposes of this paragraph;

195 (k) The dealer, while not having nexus with this state on
 196 any of the bases described in paragraphs (a)-(j) or paragraph
 197 (m) (1), is a corporation that is a member of an affiliated
 198 group of corporations, as defined in s. 1504(a) of the Internal
 199 Revenue Code, whose members are includable under s. 1504(b) of
 200 the Internal Revenue Code and whose members are eligible to file
 201 a consolidated tax return for federal corporate income tax
 202 purposes and any parent or subsidiary corporation in the
 203 affiliated group has nexus with this state on one or more of the
 204 bases described in paragraphs (a)-(j) or paragraph (m) (1); ~~or~~

205 (l) A person, other than a person acting in the capacity
 206 of a common carrier, has nexus with this state and:

207 1. Sells a similar line of products as the dealer and does
 208 so under the same or a similar business name;

209 2. Maintains an office, distribution facility, warehouse,
210 storage place, or similar place of business in this state to
211 facilitate the delivery of property or services sold by the
212 dealer to the dealer's customers;

213 3. Uses trademarks, service marks, or trade names in this
214 state which are the same or substantially similar to those used
215 by the dealer;

216 4. Delivers, installs, assembles, or performs maintenance
217 services for the dealer's customers in this state;

218 5. Facilitates the dealer's delivery of property to
219 customers in this state by allowing the dealer's customers to
220 pick up property sold by the dealer at an office, distribution
221 facility, warehouse, storage place, or similar place of business
222 maintained by the person in this state; or

223 6. Conducts any other activities in this state which are
224 significantly associated with the dealer's ability to establish
225 and maintain a market in this state for the dealer's sales; or

226 (m)-(l) The dealer or the dealer's activities have
227 sufficient connection with or relationship to this state or its
228 residents of some type other than those described in paragraphs
229 (a)-(k) to create a nexus empowering this state to tax its mail
230 order sales or to require the dealer to collect sales tax or
231 accrue use tax.

232
233 Notwithstanding any other provision of law, a dealer, other than
234 a dealer described in paragraphs (g) and (i), is not required to

235 collect and remit sales or use tax under this subsection unless
236 the dealer has a physical presence in this state or the
237 activities conducted in this state on the dealer's behalf are
238 significantly associated with the dealer's ability to establish
239 and maintain a market for sales in this state.

240 (3) (a) Notwithstanding this section or any other provision
241 of law, there is a rebuttable presumption that every dealer, as
242 defined in s. 212.06, who makes a mail order sale is also
243 subject to the power of this state to levy and collect the tax
244 imposed by this chapter if the dealer enters into an agreement
245 with one or more persons in this state under which the person in
246 this state, for a commission or other consideration, directly or
247 indirectly refers potential customers, whether by a link on a
248 website, an in-person oral presentation, telemarketing, or
249 otherwise, to the dealer, if the cumulative gross receipts from
250 sales by the dealer to customers in this state who are referred
251 to the dealer by all persons in this state having this type of
252 an agreement with the dealer is in excess of \$10,000 during the
253 12 months immediately before the rebuttable presumption arose.

254 (b) The presumption in paragraph (a) may be rebutted by
255 the submission of evidence proving that the persons in this
256 state with whom the dealer has an agreement did not engage in
257 any activity within this state which was significantly
258 associated with the dealer's ability to establish or maintain
259 the dealer's market in this state during the 12 months
260 immediately before the rebuttable presumption arose. The

261 evidence may consist of sworn affidavits, obtained and given in
 262 good faith, from each person in this state with whom the dealer
 263 has an agreement attesting that he or she did not engage in any
 264 solicitation in this state on the dealer's behalf during the
 265 previous year.

266 (4)-(3) A ~~Every~~ dealer engaged in the business of making
 267 mail order sales is subject to the requirements of this chapter
 268 for cooperation of dealers in collection of taxes and in
 269 administration of this chapter, except that a ~~no~~ fee may not
 270 ~~shall~~ be imposed upon such dealer for carrying out any required
 271 activity.

272 (5)-(4) The department shall, with the consent of another
 273 jurisdiction of the United States whose cooperation is needed,
 274 enforce this chapter in that jurisdiction, ~~either~~ directly or,
 275 at the option of that jurisdiction, through its officers or
 276 employees.

277 (6)-(5) The tax required under this section to be collected
 278 and any amount unreturned to a purchaser which ~~that~~ is not tax
 279 but was collected from the purchaser under the representation
 280 that it was tax constitute funds of this ~~the state of Florida~~
 281 from the moment of collection.

282 (7)-(6) Notwithstanding other provisions of law, a dealer
 283 who makes a mail order sale in this state is exempt from
 284 collecting and remitting any local option surtax on the sale,
 285 unless the dealer is located in a county that imposes a surtax
 286 within the meaning of s. 212.054(3)(a), the order is placed

287 through the dealer's location in such county, and the property
 288 purchased is delivered into such county or into another county
 289 in this state which ~~that~~ levies the surtax, in which case the
 290 provisions of s. 212.054(3)(a) are applicable.

291 (8)~~(7)~~ The department may establish by rule procedures for
 292 collecting the use tax from unregistered persons who but for
 293 their mail order purchases would not be required to remit sales
 294 or use tax directly to the department. The procedures may
 295 provide for waiver of registration and registration fees,
 296 provisions for irregular remittance of tax, elimination of the
 297 collection allowance, and nonapplication of local option
 298 surtaxes.

299 Section 6. Subsection (2) of section 212.06, Florida
 300 Statutes, is amended to read:

301 212.06 Sales, storage, use tax; collectible from dealers;
 302 "dealer" defined; dealers to collect from purchasers;
 303 legislative intent as to scope of tax.—

304 (2)~~(a)~~ The term "dealer," as used in this chapter, means a
 305 ~~includes every~~ person who:

306 (a) Manufactures or produces tangible personal property
 307 for sale at retail; for use, consumption, or distribution; or
 308 for storage to be used or consumed in this state.

309 ~~(b) The term "dealer" is further defined to mean every~~
 310 ~~person, as used in this chapter, who~~ Imports, or causes to be
 311 imported, tangible personal property from any state or foreign
 312 country for sale at retail; for use, consumption, or

313 distribution; or for storage to be used or consumed in this
314 state.

315 ~~(c) The term "dealer" is further defined to mean every~~
316 ~~person, as used in this chapter, who Sells at retail or who~~
317 ~~offers for sale at retail, or who has in his or her possession~~
318 ~~for sale at retail; or for use, consumption, or distribution; or~~
319 ~~for storage to be used or consumed in this state, tangible~~
320 ~~personal property as defined herein, including a retailer who~~
321 ~~transacts a mail order sale.~~

322 ~~(d) The term "dealer" is further defined to mean any~~
323 ~~person who Has sold at retail; or used, or consumed, or~~
324 ~~distributed; or stored for use or consumption in this state,~~
325 ~~tangible personal property and who cannot prove that the tax~~
326 ~~levied by this chapter has been paid on the sale at retail, the~~
327 ~~use, the consumption, the distribution, or the storage of such~~
328 ~~tangible personal property. However, The term "dealer" does not~~
329 include ~~mean~~ a person who is not a "dealer" as otherwise defined
330 in ~~under the definition of any other paragraph of this~~
331 ~~subsection and whose only owned or leased property, (including~~
332 ~~property owned or leased by an affiliate,)~~ in this state is
333 located at the premises of a printer with which it has
334 contracted for printing, if such property consists of the final
335 printed product, property which becomes a part of the final
336 printed product, or property from which the printed product is
337 produced.

338 ~~(e) The term "dealer" is further defined to mean any~~

339 ~~person, as used in this chapter, who~~ Leases or rents tangible
340 personal property, ~~as defined in this chapter,~~ for a
341 consideration, permitting the use or possession of such property
342 without transferring title thereto, except as expressly provided
343 in this chapter for to the contrary herein.

344 (f) ~~The term "dealer" is further defined to mean any~~
345 ~~person, as used in this chapter, who~~ Maintains or has within
346 this state, directly or by a subsidiary, an office, distributing
347 house, salesroom, or house, warehouse, or other place of
348 business, or uses within this state an office, distributing
349 house, salesroom, or house, warehouse, or other place of
350 business operated by any person other than a common carrier
351 acting in the capacity of a common carrier.

352 (g) ~~"Dealer" also means and includes every person who~~
353 Solicits business ~~either~~ by direct representatives, indirect
354 representatives, or manufacturers' agents within this state; ~~by~~
355 ~~distribution of catalogs or other advertising matter; or by any~~
356 ~~other means whatsoever,~~ and by reason thereof receives orders
357 for tangible personal property from consumers for use,
358 consumption, distribution, and storage for use or consumption in
359 the state. ~~+~~ Such dealer shall collect the tax imposed by this
360 chapter from the purchaser, and no action, ~~either~~ in law or in
361 equity, on a sale or transaction as provided by ~~the terms of~~
362 this chapter may be had in this state by ~~any~~ such dealer unless
363 it is affirmatively shown that the provisions of this chapter
364 have been fully complied with.

365 (h) ~~"Dealer" also means and includes every person who,~~ As
366 a representative, agent, or solicitor of an out-of-state
367 principal or principals, solicits, receives, and accepts orders
368 from consumers in the state for future delivery and whose
369 principal refuses to register as a dealer.

370 (i) Constitutes ~~"Dealer" also means and includes~~ the state
371 or any county, municipality, district ~~any political~~
372 ~~subdivision,~~ agency, bureau, or department, or other state or
373 local governmental instrumentality.

374 (j) ~~The term "dealer" is further defined to mean any~~
375 ~~person who~~ Leases, or grants a license to use, occupy, or enter
376 upon, living quarters, sleeping or housekeeping accommodations
377 in hotels, apartment houses, roominghouses, tourist or trailer
378 camps, real property, space or spaces in parking lots or garages
379 for motor vehicles, docking or storage space or spaces for boats
380 in boat docks or marinas, or tie-down or storage space or spaces
381 for aircraft at airports. The term includes ~~"dealer" also means~~
382 any person who has leased, occupied, or used or was entitled to
383 use any living quarters, sleeping or housekeeping accommodations
384 in hotels, apartment houses, roominghouses, tourist or trailer
385 camps, real property, space or spaces in parking lots or garages
386 for motor vehicles, or docking or storage space or spaces for
387 boats in boat docks or marinas, or who has purchased
388 communication services or electric power or energy, and who
389 cannot prove that the tax levied by this chapter has been paid
390 to the vendor or lessor on ~~any~~ such transactions. The term

391 ~~"dealer"~~ does not include a any person who leases, lets, rents,
 392 or grants a license to use, occupy, or enter upon any living
 393 quarters, sleeping quarters, or housekeeping accommodations in
 394 apartment houses, roominghouses, tourist camps, or trailer
 395 camps, and who exclusively enters into a bona fide written
 396 agreement for continuous residence for longer than 6 months ~~in~~
 397 ~~duration~~ with a any person who leases, lets, rents, or is
 398 granted a license to use such property.

399 (k) ~~"Dealer" also means any person who~~ Sells, provides, or
 400 performs a service taxable under this chapter. The term includes
 401 a "Dealer" also means any person who purchases, uses, or
 402 consumes a service taxable under this chapter who cannot prove
 403 that the tax levied by this chapter has been paid to the seller
 404 of the taxable service.

405 (l) ~~"Dealer" also means any person who~~ Solicits, offers,
 406 provides, enters into, issues, or delivers any service warranty
 407 taxable under this chapter, or ~~who~~ receives, on behalf of such a
 408 person, any consideration from a service warranty holder.

409 Section 7. Section 212.0802, Florida Statutes, is created
 410 to read:

411 212.0802 Sales tax holidays.—

412 (1) The tax levied under this chapter may not be collected
 413 during the period from 12:01 a.m. on the first Friday in August
 414 through 11:59 p.m. on the following Friday on the sale of:

415 (a) Clothing, wallets, or bags, including handbags,
 416 backpacks, fanny packs, and diaper bags, but excluding

417 briefcases, suitcases, and other garment bags, having a sales
418 price of \$100 or less per item. As used in this paragraph, the
419 term "clothing" means:

420 1. Any article of wearing apparel intended to be worn on
421 or about the human body, excluding watches, watchbands, jewelry,
422 umbrellas, and handkerchiefs.

423 2. All footwear, excluding skis, swim fins, roller blades,
424 and skates.

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

432 (2) The tax levied under this chapter may not be collected
433 during the period from 12:01 a.m. on the first Friday in August
434 through 11:59 p.m. on the following Sunday on the first \$750 of
435 the sales price of personal computers or personal computer-
436 related accessories purchased for noncommercial home or personal
437 use. As used in this subsection, the term:

438 (a) "Personal computers" includes electronic book readers,
439 laptops, desktops, handheld, tablets, and tower computers. The
440 term does not include cellular telephones, video game consoles,
441 digital media receivers, or devices that are not primarily
442 designed to process data.

443 (b) "Personal computer-related accessories" includes
444 keyboards, mice, personal digital assistants, monitors, other
445 peripheral devices, modems, routers, and nonrecreational
446 software, regardless of whether the accessories are used in
447 association with a personal computer base unit. The term does
448 not include furniture or systems, devices, software, or
449 peripherals designed or intended primarily for recreational use.

450 (c) "Monitors" does not include devices that have a
451 television tuner.

452 (3) The tax exemptions provided in this section do not
453 apply to sales within a theme park or entertainment complex as
454 defined in s. 509.013(9), within a public lodging establishment
455 as defined in s. 509.013(4), or within an airport as defined in
456 s. 330.27(2).

457 Section 8. Section 212.099, Florida Statutes, is created
458 to read:

459 212.099 Restaurant and Hotel Renovation Tax Refund
460 Program.—

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

462 (a) "Actual project costs" means costs attributable to a
463 project that are incurred by a qualified applicant between the
464 commencement and completion dates specified by the Department of
465 Economic Opportunity pursuant to subparagraph (4)(b)2.

466 (b) "Applicant" means a person, corporation, or other
467 entity that owns and operates a hotel or restaurant.

468 (c) "Baseline tax amount" means the average annual amount

469 of sales and use tax remitted to the department by sales tax
470 dealers at the location of a project during the 36-month period
471 immediately preceding commencement of the project. The baseline
472 tax amount shall be calculated using records submitted to the
473 Department of Economic Opportunity in accordance with paragraph
474 (4) (c).

475 (d) "Hotel" means a public lodging establishment that is
476 licensed under chapter 509 and classified as a hotel or motel
477 under s. 509.242.

478 (e) "Project" means the renovation, improvement, repair,
479 or upgrade of an existing hotel or restaurant. The term does not
480 include new construction.

481 (f) "Qualified applicant" means an applicant that has been
482 issued a certificate by the Department of Economic Opportunity
483 under paragraph (4) (b).

484 (g) "Restaurant" means a public food service establishment
485 licensed under chapter 509.

486 (2) ADMINISTRATION.—There is created in the Department of
487 Economic Opportunity the Restaurant and Hotel Renovation Tax
488 Refund Program. The Department of Economic Opportunity shall
489 develop, implement, and administer the program. The Department
490 of Economic Opportunity and the department are authorized to
491 adopt rules and publish forms necessary to administer and
492 enforce this section.

493 (3) TAX REFUND.—

494 (a) An applicant may receive an annual refund of the tax

495 imposed by this chapter in an amount certified by the Department
496 of Economic Opportunity as provided in paragraph (4) (e) if the
497 applicant completes a project that is:

498 1. A renovation, improvement, repair, or upgrade of guest
499 rooms, suites, or common areas of a hotel, including exterior
500 upgrades to signage, landscaping, and façades, with at least
501 \$10,000 in expenditures for each guest room or suite and total
502 expenditures of at least \$2 million; or

503 2. A renovation, improvement, repair, or upgrade of dining
504 areas, restrooms, kitchens, or common areas of a restaurant,
505 including upgrades to signage, landscaping, and façades, with a
506 minimum of \$10,000 in expenditures for upgrades or repairs to
507 one or more areas used primarily for food preparation and total
508 expenditures of at least \$100,000.

509 (b) A qualified applicant meeting the requirements of this
510 section shall receive an annual tax refund equal to 50 percent
511 of the difference between the baseline tax amount and the annual
512 amount of sales and use taxes remitted by sales tax dealers at
513 the location of the qualified applicant's completed project.

514 (c) The aggregate amount of refund payments that a
515 qualified applicant receives under this section may not exceed
516 20 percent of the qualified applicant's actual project costs.
517 Expansions, enlargements, or additional investments made by a
518 qualified applicant that are outside the scope of the
519 application approved pursuant to paragraph (4) (a) must not
520 increase authorized refund payments.

521 (4) APPLICATION PROCESS.—

522 (a) An applicant seeking a tax refund under this section
523 must submit an application to the Department of Economic
524 Opportunity before commencement of the project. The application
525 must include:

526 1. Plans for the proposed project and estimated project
527 costs.

528 2. A detailed description of the proposed project,
529 including estimated commencement and completion dates.

530 (b) The Department of Economic Opportunity shall review
531 each submitted application for completeness and provide
532 preliminary approval or disapproval within 60 days after
533 receiving the application. The Department of Economic
534 Opportunity shall issue a certificate to each preliminarily
535 approved applicant that:

536 1. Designates the applicant as a qualified applicant
537 eligible to receive a tax refund under this section.

538 2. Specifies project commencement and completion dates.
539 The period between the commencement and completion dates
540 specified by the Department of Economic Opportunity may not
541 exceed 36 months for a proposed project described in
542 subparagraph (3)(a)1. or 12 months for a proposed project
543 described in subparagraph (3)(a)2.

544 (c) Each qualified applicant shall, within 60 days after
545 commencement of its project, submit to the Department of
546 Economic Opportunity a record of all sales and use taxes

547 remitted by sales tax dealers at the location of the project for
548 the 36 months immediately preceding commencement of the project.
549 Such information is subject to verification by the department.

550 (d)1. Each qualified applicant shall, upon completion of
551 its project, provide documentation to the Department of Economic
552 Opportunity demonstrating actual project costs. Such costs shall
553 be verified by an independent certified public accountant
554 licensed in this state at the expense of the qualified
555 applicant.

556 2. The Department of Economic Opportunity shall verify
557 that actual project costs meet the expenditure requirements
558 provided in paragraph (3) (a). A qualified applicant that fails
559 to meet the expenditure requirements provided in paragraph
560 (3) (a) may not receive a tax refund under this section.

561 (e) Each qualified applicant shall, beginning with the 12-
562 month period immediately after completion of its project, submit
563 to the Department of Economic Opportunity a record of the annual
564 sales and use taxes remitted by sales tax dealers at the
565 location of the completed project. The Department of Economic
566 Opportunity shall verify such information with the department,
567 calculate the amount of any tax refund due, and certify the
568 refund amount to the department. The department shall issue tax
569 refunds within 30 days after receiving a certified amount from
570 the Department of Economic Opportunity.

571 Section 9. (1) The Department of Revenue shall, in
572 consultation with the Revenue Estimating Conference, determine

573 the amount of taxes remitted by dealers who would otherwise not
574 be required to collect and remit taxes imposed by chapter 212,
575 Florida Statutes, but for the amendments made by this act to s.
576 212.0596, Florida Statutes.

577 (2) By May 15, 2015, and by May 15 annually thereafter,
578 the Department of Revenue shall report to the Governor, the
579 President of the Senate, and the Speaker of the House of
580 Representatives the amount of taxes determined pursuant to
581 subsection (1) for the 12-month period ending on April 30
582 immediately before the due date of the report and the tracking
583 system used to determine such amount.

584 Section 10. Except as otherwise expressly provided in this
585 act, this act shall take effect July 1, 2015.