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2015

1 A bill to be entitled
2 An act relating to taxation; amending s. 196.161,
3 F.S.; prohibiting a lien from being filed against
4 certain homestead properties under certain
5 circumstances; amending s. 196.173, F.S.; authorizing
6 certain servicemembers who receive a homestead
7 exemption and who are deployed in certain military
8 operations to receive an additional ad valorem tax
9 exemption; providing a deadline for claiming tax
10 exemptions for qualifying military deployments during
11 the 2014 calendar year; providing procedures and
12 requirements for filing applications and petitions
13 during the 2015 calendar year to receive the tax
14 exemption after the deadline; providing applicability;
15 amending s. 196.202, F.S.; increasing the property tax
16 exemption for residents who are widows, widowers,
17 blind, or totally and permanently disabled; amending
18 s. 202.12, F.S.; reducing the tax rates applied to the
19 sale of communications services and the retail sale of
20 direct-to-home satellite services; amending s.
21 202.12001, F.S.; conforming rates to the reduction of
22 the communications services tax; amending s. 202.18,
23 F.S.; revising the allocation of tax revenues received
24 from the communications services tax; amending s.
25 202.27, F.S.; authorizing dealers of communications
26 services to use an alternative-period basis for filing

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27 and remitting communications services taxes; providing
28 a definition; establishing parameters for determining
29 the monthly reporting period; amending s. 202.28,
30 F.S.; limiting the disallowance of the collection
31 allowance under specified circumstances; providing
32 that specified provisions are remedial; providing
33 retroactive applicability; amending s. 203.001, F.S.;
34 conforming rates to the reduction of the
35 communications services tax; providing applicability;
36 amending s. 206.9825, F.S.; providing an aviation fuel
37 tax exemption and authorizing a refund of such taxes
38 previously paid for certain colleges and universities
39 that provide flight training and graduate degrees in
40 aeronautical or aerospace engineering and certain
41 wholesalers and terminal suppliers; amending s.
42 212.20, F.S.; revising the distributions of tax
43 revenues received from the sales and use tax,
44 communications services tax, and gross receipts tax;
45 amending s. 212.02, F.S.; revising the definitions of
46 the terms "livestock" and "agricultural production";
47 amending s. 212.08, F.S.; exempting from the sales and
48 use tax irrigation equipment, replacement parts and
49 accessories for power farm equipment and irrigation
50 equipment, certain trailers, stakes used by farmers to
51 support plants during agricultural production, certain
52 textbooks, certain motor vehicles purchased by active

53 members of the United States Armed Forces or their
54 spouses, and books and other reading materials at
55 certain venues and for certain purposes; revising
56 provisions related to the exemption of prepaid meal
57 plans at colleges and institutions of higher learning;
58 specifying the total amount of community contribution
59 tax credits for specified fiscal years; extending the
60 scheduled repeal of the community contribution tax
61 credits for certain donations; authorizing school
62 support organizations to pay tax to their suppliers on
63 the cost price of food, drink, and supplies purchased
64 for resale in lieu of collecting tax on their final
65 sales; including recyclable material merchant
66 wholesalers in the definition of the term "eligible
67 manufacturing business" and certain tangible personal
68 property used in the recycling of metals for sale in
69 the definition of the term "industrial machinery and
70 equipment" for purposes of qualification for the sales
71 and use tax exemption; authorizing the executive
72 director of the Department of Revenue to adopt
73 emergency rules; specifying duration of such rules;
74 amending s. 212.031, F.S.; reducing the tax levied on
75 rental or license fees charged for the use of real
76 property; making technical changes; amending s.
77 212.04, F.S.; exempting from the sales and use tax
78 admissions and membership fees for gun clubs;

79 | repealing chapter 198, F.S., relating to estate taxes;
80 | amending ss. 72.011, 95.091, 213.015, 213.05, 213.053,
81 | 213.21, 213.285, and 215.26, F.S.; conforming
82 | provisions to changes made by the act; creating s.
83 | 733.7011, F.S.; requiring circuit judges to report
84 | monthly the names of certain decedents to the Agency
85 | for Health Care Administration; providing legislative
86 | intent with respect to the estates of certain
87 | decedents; requiring the Department of Revenue to
88 | maintain certain estate tax forms for a specified
89 | period; creating s. 288.1046, F.S.; establishing the
90 | Defense Works in Florida Incentive; providing
91 | definitions; authorizing a Florida prime contractor to
92 | apply to the Department of Economic Opportunity to
93 | certify that it may reduce its computation of adjusted
94 | federal income by a specified amount; providing
95 | application requirements and procedures; providing
96 | caps for the aggregate amount of qualified subcontract
97 | awards that may be certified per calendar year;
98 | authorizing the Department of Economic Opportunity and
99 | the Department of Revenue to adopt rules; amending s.
100 | 220.13, F.S.; revising the definition of the term
101 | "adjusted federal income" to provide for a reduction
102 | in taxable income equal to a specified amount of
103 | qualified subcontract awards certified by the
104 | Department of Economic Opportunity; amending s.

105 220.03, F.S.; extending the scheduled expiration of a
106 definition; amending ss. 220.183 and 624.5105, F.S.;
107 extending the scheduled expiration of the community
108 contribution tax credit against the corporate income
109 tax and insurance premium tax for contributions and
110 donations to eligible sponsors of revitalization and
111 housing projects approved by the Department of
112 Economic Opportunity; specifying the total amount of
113 the community contribution tax credits for specified
114 fiscal years; reenacting s. 220.02(8), F.S., relating
115 to legislative intent for the corporate income tax
116 code, to incorporate the amendment made by the act to
117 s. 220.183, F.S., in a reference thereto; reenacting
118 s. 220.183(1)(g), F.S., relating to the community
119 contribution tax credit, to incorporate amendments
120 made by the act to ss. 212.08 and 624.5105, F.S., in
121 references thereto; reenacting s. 377.809(4)(a), F.S.,
122 relating to the Energy Economic Zone Pilot Program, to
123 incorporate amendments made by the act to ss. 212.08,
124 220.183, and 624.5105, F.S., in references thereto;
125 amending s. 220.196, F.S.; revising eligibility
126 requirements for certain research and development tax
127 credits for certain business enterprises; increasing
128 the total amount of tax credits that may be granted to
129 business enterprises during specified calendar years;
130 revising the deadline for the filing of an application

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131 for the tax credit; providing for the proration of tax
132 credits under certain circumstances; amending s.
133 220.1845, F.S.; increasing the total amount of
134 contaminated site rehabilitation tax credits for 1
135 year; amending s. 376.30781, F.S.; increasing the
136 total amount of tax credits for the rehabilitation of
137 drycleaning-solvent-contaminated sites and brownfield
138 sites in designated brownfield areas for 1 year;
139 conforming a provision; amending s. 564.06, F.S.;
140 providing that cider may be made from pears for
141 purposes of taxation; providing an exemption from the
142 sales and use tax for the retail sale of certain
143 clothes, school supplies, and personal computers and
144 personal computer-related accessories during a
145 specified period; authorizing the Department of
146 Revenue to adopt emergency rules; providing an
147 appropriation to the department for administrative
148 purposes; providing for the reversion of unspent and
149 unencumbered funds; providing an exemption from the
150 sales and use tax for the retail sale of certain items
151 and articles of tangible person property by certain
152 small businesses during a specified period; providing
153 an appropriation; providing an exemption from the
154 sales and use tax on the retail sale of certain
155 firearms, ammunition for firearms, camping tents, and
156 fishing supplies during a specified period; providing

157 exemptions; authorizing the Department of Revenue to
 158 adopt emergency rules; providing an appropriation;
 159 providing for the reversion of unspent and
 160 unencumbered funds; amending s. 624.509, F.S.;

161 extending the scheduled repeal of an exemption from
 162 the premium tax for title insurance premium retained
 163 by an agent or agency; amending s. 561.57, F.S.;

164 deleting a vehicle permit application fee; authorizing
 165 the Department of Revenue to adopt emergency rules to
 166 implement the amendments made by the act to ss. 202.12
 167 and 202.27, F.S.; providing effective dates.

168

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

170

171 Section 1. Paragraph (c) is added to subsection (1) of
 172 section 196.161, Florida Statutes, to read:

173 196.161 Homestead exemptions; lien imposed on property of
 174 person claiming exemption although not a permanent resident.—

175 (1)

176 (c) No lien shall be filed pursuant to this section when
 177 the person is denied an exemption pursuant to s. 196.031(5) but
 178 demonstrates to the property appraiser that he or she is a bona
 179 fide resident of this state and has repaid to another
 180 jurisdiction the taxes, including any associated interest and
 181 penalties, the person would have paid if he or she had not
 182 received the tax exemption or credit in the other jurisdiction

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183 that resulted in the denial under s. 196.031(5). The property
 184 appraiser shall use the factors outlined in s. 196.015 to
 185 determine if the person is a bona fide resident of this state.
 186 If the person demonstrates that he or she complies with this
 187 paragraph within 30 days after notification of denial of the
 188 exemption, the property appraiser shall maintain the exemption
 189 and assessment limitations that the person would have been
 190 entitled to if he or she had never received exemptions or
 191 credits in another jurisdiction. The property appraiser shall
 192 include in the notification of denial of the exemption an
 193 explanation of the requirements necessary for a person to comply
 194 with this paragraph.

195 Section 2. Effective upon this act becoming a law and
 196 applicable to the 2015 tax rolls, subsection (2) of section
 197 196.173, Florida Statutes, is amended to read:

198 196.173 Exemption for deployed servicemembers.—

199 (2) The exemption is available to servicemembers who were
 200 deployed during the preceding calendar year on active duty
 201 outside the continental United States, Alaska, or Hawaii in
 202 support of:

203 (a) Operation Joint Guardian, which began on June 12,
 204 1999;

205 (b) Operation Octave Shield, which began in 2000;

206 (c) Operation Noble Eagle, which began on September 15,
 207 2001;

208 (d) ~~(b)~~ Operation Enduring Freedom, which began on October

- 209 7, 2001;
- 210 ~~(c) Operation Iraqi Freedom, which began on March 19,~~
- 211 ~~2003, and ended on August 31, 2010;~~
- 212 (e) Operation Trans-Sahara Counterterrorism Partnership,
- 213 which began in June 2005;
- 214 (f) Operation Nomad Shadow, which began in 2007;
- 215 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which
- 216 began in January 2007;
- 217 (h) Operation Objective Voice, which began in 2009;
- 218 (i) Operation Georgia Deployment Program, which began in
- 219 August 2009;
- 220 (j) Operation Copper Dune, which began in 2010;
- 221 (k)~~(d)~~ Operation New Dawn, which began on September 1,
- 222 2010, and ended on December 15, 2011; ~~or~~
- 223 (l)~~(e)~~ Operation Odyssey Dawn, which began on March 19,
- 224 2011, and ended on October 31, 2011;
- 225 (m) Operation Observant Compass, which began in October
- 226 2011;
- 227 (n) Operation Juniper Shield, which began in 2013; or
- 228 (o) Operation Inherent Resolve, which began on August 8,
- 229 2014.

230

231 The Department of Revenue shall notify all property appraisers

232 and tax collectors in this state of the designated military

233 operations.

234 Section 3. (1) Notwithstanding the application deadline

235 in s. 196.173(5), Florida Statutes, the deadline for an eligible
236 servicemember to file a claim for an additional ad valorem tax
237 exemption for a qualifying deployment during the 2014 calendar
238 year is June 1, 2015. Any applicant who seeks to claim the
239 additional exemption and who fails to file an application by
240 June 1 must file an application for the exemption with the
241 property appraiser on or before the 25th day after the mailing
242 by the property appraiser of the notices required under s.
243 194.011(1), Florida Statutes. Upon receipt of sufficient
244 evidence, as determined by the property appraiser, which
245 demonstrates that the applicant was unable to apply for the
246 exemption in a timely manner or otherwise demonstrating
247 extenuating circumstances judged by the property appraiser to
248 warrant the granting of the exemption, the property appraiser
249 may grant the exemption. If the applicant fails to produce
250 sufficient evidence demonstrating that the applicant was unable
251 to apply for the exemption in a timely manner or otherwise
252 demonstrating extenuating circumstances as judged by the
253 property appraiser, the applicant may file a petition with the
254 value adjustment board, pursuant to s. 194.011(3), Florida
255 Statutes, which requests that the exemption be granted. Such
256 petition must be filed during the taxable year on or before the
257 25th day after the mailing of the notice by the property
258 appraiser as provided in s. 194.011(1), Florida Statutes.
259 Notwithstanding s. 194.013, Florida Statutes, the applicant is
260 not required to pay a filing fee for such petition. Upon

261 reviewing the petition, the value adjustment board may grant the
 262 exemption for the current year if it judges that the applicant
 263 is qualified to receive the exemption and has demonstrated
 264 particular extenuating circumstances to warrant granting the
 265 exemption.

266 (2) This section shall take effect upon this act becoming
 267 a law and applies to the 2015 tax rolls.

268 Section 4. Effective upon this act becoming a law and
 269 applicable to tax years beginning on or after January 1, 2016,
 270 subsection (1) of section 196.202, Florida Statutes, is amended
 271 to read:

272 196.202 Property of widows, widowers, blind persons, and
 273 persons totally and permanently disabled.—

274 (1) Property to the value of \$5,000 ~~\$500~~ of every widow,
 275 widower, blind person, or totally and permanently disabled
 276 person who is a bona fide resident of this state is exempt from
 277 taxation. As used in this section, the term "totally and
 278 permanently disabled person" means a person who is currently
 279 certified by a physician licensed in this state, by the United
 280 States Department of Veterans Affairs or its predecessor, or by
 281 the Social Security Administration to be totally and permanently
 282 disabled.

283 Section 5. Paragraphs (a) and (b) of subsection (1) of
 284 section 202.12, Florida Statutes, are amended to read:

285 202.12 Sales of communications services.—The Legislature
 286 finds that every person who engages in the business of selling

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287 | communications services at retail in this state is exercising a
 288 | taxable privilege. It is the intent of the Legislature that the
 289 | tax imposed by chapter 203 be administered as provided in this
 290 | chapter.

291 | (1) For the exercise of such privilege, a tax is levied on
 292 | each taxable transaction, ~~and the tax~~ is due and payable as
 293 | follows:

294 | (a) Except as otherwise provided in this subsection, at
 295 | the a rate of 3.05 ~~6.65~~ percent applied to the sales price of
 296 | the communications service that ~~which~~:

- 297 | 1. Originates and terminates in this state, or
- 298 | 2. Originates or terminates in this state and is charged
 299 | to a service address in this state,

300 |
 301 | when sold at retail, computed on each taxable sale for the
 302 | purpose of remitting the tax due. The gross receipts tax imposed
 303 | by chapter 203 shall be collected on the same taxable
 304 | transactions and remitted with the tax imposed by this
 305 | paragraph. If no tax is imposed by this paragraph due to the
 306 | exemption provided under ~~by reason of~~ s. 202.125(1), the tax
 307 | imposed by chapter 203 shall nevertheless be collected and
 308 | remitted in the manner and at the time prescribed for tax
 309 | collections and remittances under this chapter.

310 | (b) At the rate of 7.2 ~~10.8~~ percent applied to ~~on~~ the
 311 | retail sales price of any direct-to-home satellite service
 312 | received in this state. The proceeds of the tax imposed under

313 | this paragraph shall be accounted for and distributed in
 314 | accordance with s. 202.18(2). The gross receipts tax imposed by
 315 | chapter 203 shall be collected on the same taxable transactions
 316 | and remitted with the tax imposed by this paragraph.

317 | Section 6. Section 202.12001, Florida Statutes, is amended
 318 | to read:

319 | 202.12001 Combined rate for tax collected pursuant to ss.
 320 | 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
 321 | 2010-149, Laws of Florida, the dealer of communication services
 322 | may collect a combined rate of 3.2 ~~6.8~~ percent, composed
 323 | ~~comprised~~ of the 3.05 ~~6.65~~ percent and 0.15 percent rates
 324 | required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
 325 | if as long as the provider properly reflects the tax collected
 326 | with respect to the two provisions as required in the return to
 327 | the department ~~of Revenue~~.

328 | Section 7. Effective August 1, 2015, subsection (2) of
 329 | section 202.18, Florida Statutes, is amended to read:

330 | 202.18 Allocation and disposition of tax proceeds.—The
 331 | proceeds of the communications services taxes remitted under
 332 | this chapter shall be treated as follows:

333 | (2) The proceeds of the taxes remitted under s.
 334 | 202.12(1)(b) shall be allocated ~~divided~~ as follows:

335 | (a) The portion of the such proceeds which constitutes
 336 | gross receipts taxes, imposed at the rate prescribed in chapter
 337 | 203, shall be deposited as provided by law and in accordance
 338 | with s. 9, Art. XII of the State Constitution.

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339 (b) Forty-four and one-half ~~Sixty-three~~ percent of the
340 remainder shall be allocated to the state and distributed
341 pursuant to s. 212.20(6), except that the proceeds allocated
342 pursuant to s. 212.20(6)(d)2. shall be prorated to the
343 participating counties in the same proportion as that month's
344 collection of the taxes and fees imposed pursuant to chapter 212
345 and paragraph (1)(b).

346 (c)1. During each calendar year, the remaining portion of
347 the ~~such~~ proceeds shall be transferred to the Local Government
348 Half-cent Sales Tax Clearing Trust Fund. Seventy percent of such
349 proceeds shall be allocated in the same proportion as the
350 allocation of total receipts of the half-cent sales tax under s.
351 218.61 and the emergency distribution under s. 218.65 in the
352 prior state fiscal year. Thirty percent of such proceeds shall
353 be distributed pursuant to s. 218.67.

354 2. The proportion of the proceeds allocated based on the
355 emergency distribution under s. 218.65 shall be distributed
356 pursuant to s. 218.65.

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

362 4. The department shall distribute the appropriate amount
363 to each municipality and county each month at the same time that
364 local communications services taxes are distributed pursuant to

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365 subsection (3).

366 Section 8. Subsection (1) of section 202.27, Florida
367 Statutes, is amended to read:

368 202.27 Return filing; rules for self-accrual.—

369 (1) For the purpose of ascertaining the amount of tax
370 payable under this chapter and chapter 203, every dealer has the
371 duty to file a return and remit the taxes required to be
372 collected in any calendar month to the department, on or before
373 the 20th day of the subsequent month, upon forms prepared and
374 furnished by the department or in a format prescribed by it. The
375 department shall, by rule, prescribe the information to be
376 furnished by taxpayers on such returns. For the purpose of
377 determining the taxes required to be remitted under this
378 subsection, a dealer may elect to use an alternative-period
379 basis. As used in this subsection, the term "alternative-period
380 basis" means any month-long period, other than a calendar month,
381 with an end date on or after the 15th day of the calendar month.
382 The election shall be made upon forms prepared and furnished by
383 the department or in a format prescribed by it. A dealer making
384 such election shall be bound by the election for at least 12
385 months. If an election is made, the dealer must file a return
386 and remit the taxes required to be collected in any alternative-
387 period basis to the department on or before the 20th day of the
388 subsequent month.

389 Section 9. Paragraph (d) is added to subsection (1) of
390 section 202.28, Florida Statutes, to read:

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391 202.28 Credit for collecting tax; penalties.—

392 (1) Except as otherwise provided in s. 202.22, for the
393 purpose of compensating persons providing communications
394 services for the keeping of prescribed records, the filing of
395 timely tax returns, and the proper accounting and remitting of
396 taxes, persons collecting taxes imposed under this chapter and
397 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75 percent
398 of the amount of the tax due and accounted for and remitted to
399 the department.

400 (d) A disallowance of a collection allowance based on a
401 delinquent tax payment is limited to the percentage of the total
402 tax due that was delinquent when the payment was remitted to the
403 department. The taxpayer has the burden to demonstrate the
404 percentage of the payment that is not delinquent if that
405 percentage is not readily evident at the time of payment.

406 Section 10. The amendments made by this act to ss. 202.27
407 and 202.28, Florida Statutes, are remedial in nature and apply
408 retroactively but do not provide a basis for an assessment of
409 any unpaid tax or create a right to a refund or credit of any
410 tax paid before the effective date of this act. Communications
411 services tax returns filed by dealers on an alternative-period
412 basis before the effective date of this act are deemed to have
413 been filed pursuant to the election provided in s. 202.27(1),
414 Florida Statutes, as amended by this act.

415 Section 11. Section 203.001, Florida Statutes, is amended
416 to read:

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417 203.001 Combined rate for tax collected pursuant to ss.
 418 202.12(1) (a) and 203.01(1) (b).—In complying with ss. 1-3, ch.
 419 2010-149, Laws of Florida, the dealer of communication services
 420 may collect a combined rate of 3.2 ~~6.8~~ percent, composed
 421 ~~comprised~~ of the 3.05 ~~6.65~~ percent and 0.15 percent rates
 422 required by ss. 202.12(1) (a) and 203.01(1) (b)3., respectively,
 423 if as long as the provider properly reflects the tax collected
 424 with respect to the two provisions as required in the return to
 425 the Department of Revenue.

426 Section 12. The amendments made by this act to ss.
 427 202.18(2), 202.27(1), 202.28(1) (d), and 203.001, Florida
 428 Statutes, apply to taxable transactions included on bills for
 429 communications services dated on or after the effective date of
 430 this act.

431 Section 13. Paragraph (e) is added to subsection (1) of
 432 section 206.9825, Florida Statutes, to read:

433 206.9825 Aviation fuel tax.—

434 (1)

435 (e)1. Sales of aviation fuel to, and exclusively used for
 436 flight training through a school of aeronautics or college of
 437 aviation by, a college based in this state that is a tax exempt
 438 organization under s. 501(c) (3) of the Internal Revenue Code or
 439 any university based in this state are exempt from the tax
 440 imposed by this part if the college or university:

441 a. Is accredited by or has applied for accreditation by
 442 the Aviation Accreditation Board International; and

443 b. Offers a graduate program in aeronautical or aerospace
 444 engineering or offers flight training through a school of
 445 aeronautics or college of aviation.

446 2. A licensed wholesaler or terminal supplier that sells
 447 aviation fuel to a college or university qualified under this
 448 paragraph and that does not collect the aviation fuel tax from
 449 the college or university on such sale may receive an ultimate
 450 vendor credit for the 6.9-cent excise tax previously paid on the
 451 aviation fuel delivered to such college or university.

452 3. A college or university qualified under this paragraph
 453 that purchases fuel from a retail supplier, including a fixed-
 454 base operator, and pays the 6.9-cent excise tax on the purchase
 455 may apply for a refund of the aviation fuel tax paid.

456 Section 14. Effective September 1, 2015, paragraph (d) of
 457 subsection (6) of section 212.20, Florida Statutes, is amended
 458 to read:

459 212.20 Funds collected, disposition; additional powers of
 460 department; operational expense; refund of taxes adjudicated
 461 unconstitutionally collected.—

462 (6) Distribution of all proceeds under this chapter and
 463 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

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

467 1. In any fiscal year, the greater of \$500 million, minus
 468 an amount equal to 4.6 percent of the proceeds of the taxes

469 collected pursuant to chapter 201, or 5.2 percent of all other
 470 taxes and fees imposed pursuant to this chapter or remitted
 471 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
 472 monthly installments into the General Revenue Fund.

473 2. After the distribution under subparagraph 1., 9.0739
 474 ~~8.8854~~ percent of the amount remitted by a sales tax dealer
 475 located within a participating county pursuant to s. 218.61
 476 shall be transferred into the Local Government Half-cent Sales
 477 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
 478 be transferred shall be reduced by 0.1 percent, and the
 479 department shall distribute this amount to the Public Employees
 480 Relations Commission Trust Fund less \$5,000 each month, which
 481 shall be added to the amount calculated in subparagraph 3. and
 482 distributed accordingly.

483 3. After the distribution under subparagraphs 1. and 2.,
 484 0.0976 ~~0.0956~~ percent shall be transferred to the Local
 485 Government Half-cent Sales Tax Clearing Trust Fund and
 486 distributed pursuant to s. 218.65.

487 4. After the distributions under subparagraphs 1., 2., and
 488 3., 2.1039 ~~2.0603~~ percent of the available proceeds shall be
 489 transferred monthly to the Revenue Sharing Trust Fund for
 490 Counties pursuant to s. 218.215.

491 5. After the distributions under subparagraphs 1., 2., and
 492 3., 1.3803 ~~1.3517~~ percent of the available proceeds shall be
 493 transferred monthly to the Revenue Sharing Trust Fund for
 494 Municipalities pursuant to s. 218.215. If the total revenue to

495 be distributed pursuant to this subparagraph is at least as
496 great as the amount due from the Revenue Sharing Trust Fund for
497 Municipalities and the former Municipal Financial Assistance
498 Trust Fund in state fiscal year 1999-2000, no municipality shall
499 receive less than the amount due from the Revenue Sharing Trust
500 Fund for Municipalities and the former Municipal Financial
501 Assistance Trust Fund in state fiscal year 1999-2000. If the
502 total proceeds to be distributed are less than the amount
503 received in combination from the Revenue Sharing Trust Fund for
504 Municipalities and the former Municipal Financial Assistance
505 Trust Fund in state fiscal year 1999-2000, each municipality
506 shall receive an amount proportionate to the amount it was due
507 in state fiscal year 1999-2000.

508 6. Of the remaining proceeds:

509 a. In each fiscal year, the sum of \$29,915,500 shall be
510 divided into as many equal parts as there are counties in the
511 state, and one part shall be distributed to each county. The
512 distribution among the several counties must begin each fiscal
513 year on or before January 5th and continue monthly for a total
514 of 4 months. If a local or special law required that any moneys
515 accruing to a county in fiscal year 1999-2000 under the then-
516 existing provisions of s. 550.135 be paid directly to the
517 district school board, special district, or a municipal
518 government, such payment must continue until the local or
519 special law is amended or repealed. The state covenants with
520 holders of bonds or other instruments of indebtedness issued by

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521 local governments, special districts, or district school boards
522 before July 1, 2000, that it is not the intent of this
523 subparagraph to adversely affect the rights of those holders or
524 relieve local governments, special districts, or district school
525 boards of the duty to meet their obligations as a result of
526 previous pledges or assignments or trusts entered into which
527 obligated funds received from the distribution to county
528 governments under then-existing s. 550.135. This distribution
529 specifically is in lieu of funds distributed under s. 550.135
530 before July 1, 2000.

531 b. The department shall distribute \$166,667 monthly to
532 each applicant certified as a facility for a new or retained
533 professional sports franchise pursuant to s. 288.1162. Up to
534 \$41,667 shall be distributed monthly by the department to each
535 certified applicant as defined in s. 288.11621 for a facility
536 for a spring training franchise. However, not more than \$416,670
537 may be distributed monthly in the aggregate to all certified
538 applicants for facilities for spring training franchises.
539 Distributions begin 60 days after such certification and
540 continue for not more than 30 years, except as otherwise
541 provided in s. 288.11621. A certified applicant identified in
542 this sub-subparagraph may not receive more in distributions than
543 expended by the applicant for the public purposes provided in s.
544 288.1162(5) or s. 288.11621(3).

545 c. Beginning 30 days after notice by the Department of
546 Economic Opportunity to the Department of Revenue that an

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547 applicant has been certified as the professional golf hall of
548 fame pursuant to s. 288.1168 and is open to the public, \$166,667
549 shall be distributed monthly, for up to 300 months, to the
550 applicant.

551 d. Beginning 30 days after notice by the Department of
552 Economic Opportunity to the Department of Revenue that the
553 applicant has been certified as the International Game Fish
554 Association World Center facility pursuant to s. 288.1169, and
555 the facility is open to the public, \$83,333 shall be distributed
556 monthly, for up to 168 months, to the applicant. This
557 distribution is subject to reduction pursuant to s. 288.1169. A
558 lump sum payment of \$999,996 shall be made after certification
559 and before July 1, 2000.

560 e. The department shall distribute up to \$83,333 monthly
561 to each certified applicant as defined in s. 288.11631 for a
562 facility used by a single spring training franchise, or up to
563 \$166,667 monthly to each certified applicant as defined in s.
564 288.11631 for a facility used by more than one spring training
565 franchise. Monthly distributions begin 60 days after such
566 certification or July 1, 2016, whichever is later, and continue
567 for not more than 20 years to each certified applicant as
568 defined in s. 288.11631 for a facility used by a single spring
569 training franchise or not more than 25 years to each certified
570 applicant as defined in s. 288.11631 for a facility used by more
571 than one spring training franchise. A certified applicant
572 identified in this sub-subparagraph may not receive more in

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573 distributions than expended by the applicant for the public
574 purposes provided in s. 288.11631(3).

575 f. Beginning 45 days after notice by the Department of
576 Economic Opportunity to the Department of Revenue that an
577 applicant has been approved by the Legislature and certified by
578 the Department of Economic Opportunity under s. 288.11625 or
579 upon a date specified by the Department of Economic Opportunity
580 as provided under s. 288.11625(6)(d), the department shall
581 distribute each month an amount equal to one-twelfth of the
582 annual distribution amount certified by the Department of
583 Economic Opportunity for the applicant. The department may not
584 distribute more than \$7 million in the 2014-2015 fiscal year or
585 more than \$13 million annually thereafter under this sub-
586 subparagraph.

587 7. All other proceeds must remain in the General Revenue
588 Fund.

589 g. Beginning September 1, 2015, and ending June 30, 2016,
590 the department shall distribute \$18,000 monthly to the State
591 Transportation Trust Fund. Beginning July 1, 2016, the
592 department shall distribute \$15,000 monthly to the State
593 Transportation Trust Fund.

594 Section 15. Subsections (29) and (32) of section 212.02,
595 Florida Statutes, are amended to read:

596 212.02 Definitions.—The following terms and phrases when
597 used in this chapter have the meanings ascribed to them in this
598 section, except where the context clearly indicates a different

599 meaning:

600 (29) "Livestock" includes all animals of the equine,
 601 bovine, or swine class, including goats, sheep, mules, horses,
 602 hogs, cattle, ostriches, and other grazing animals raised for
 603 commercial purposes. The term "~~livestock~~" shall also include
 604 all aquaculture products, as defined in s. 597.0015 and
 605 identified by the Department of Agriculture and Consumer
 606 Services pursuant to s. 597.003, ~~include fish~~ raised for
 607 commercial purposes.

608 (32) "Agricultural production" means the production of
 609 plants and animals useful to humans, including the preparation,
 610 planting, cultivating, or harvesting of these products or any
 611 other practices necessary to accomplish production through the
 612 harvest phase, including storage of raw products on the farm.
 613 The term ~~and~~ includes aquaculture, horticulture, floriculture,
 614 viticulture, forestry, dairy, livestock, poultry, bees, and any
 615 and all forms of farm products and farm production.

616 Section 16. Subsection (3), paragraphs (a) and (p) of
 617 subsection (5), and paragraphs (r), (ll), and (kkk) of
 618 subsection (7) of section 212.08, Florida Statutes, are amended,
 619 and paragraphs (nnn) and (ooo) are added to subsection (7) of
 620 that section, to read:

621 212.08 Sales, rental, use, consumption, distribution, and
 622 storage tax; specified exemptions.—The sale at retail, the
 623 rental, the use, the consumption, the distribution, and the
 624 storage to be used or consumed in this state of the following

625 are hereby specifically exempt from the tax imposed by this
 626 chapter.

627 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

628 (a) The ~~There shall be no tax~~ may not be imposed on the
 629 sale, rental, lease, use, consumption, repair, or storage for
 630 use in this state of power farm equipment or irrigation
 631 equipment, including replacement parts and accessories for power
 632 farm equipment or irrigation equipment, that are used
 633 exclusively on a farm or in a forest in the agricultural
 634 production of crops or products ~~as~~ produced by those
 635 agricultural industries included in s. 570.02(1), or for fire
 636 prevention and suppression work with respect to such crops or
 637 products. Harvesting may not be construed to include processing
 638 activities. This exemption is not forfeited by moving farm
 639 equipment between farms or forests.

640 (b) The tax may not be imposed on that portion of the
 641 sales price below \$20,000 for a trailer weighing 12,000 pounds
 642 or less and purchased by a farmer for exclusive use in
 643 agricultural production or to transport farm products from his
 644 or her farm to the place where the farmer transfers ownership of
 645 the farm products to another. This exemption is not forfeited by
 646 using a trailer to transport the farmer's farm equipment. The
 647 exemption provided under this paragraph does not apply to the
 648 lease or rental of a trailer.

649 (c) The exemptions provided in paragraphs (a) and (b) are
 650 ~~However, this exemption shall not be allowed unless the~~

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651 purchaser, renter, or lessee signs a certificate stating that
652 the farm equipment is to be used exclusively ~~on a farm or in a~~
653 ~~forest for agricultural production or for fire prevention and~~
654 ~~suppression~~, as required under ~~by~~ this subsection. Possession by
655 a seller, lessor, or other dealer of a written certification by
656 the purchaser, renter, or lessee certifying the purchaser's,
657 renter's, or lessee's entitlement to an exemption permitted by
658 this subsection relieves the seller from the responsibility of
659 collecting the tax on the nontaxable amounts, and the department
660 shall look solely to the purchaser for recovery of such tax if
661 it determines that the purchaser was not entitled to the
662 exemption.

663 (5) EXEMPTIONS; ACCOUNT OF USE.—

664 (a) Items in agricultural use and certain nets.—There are
665 exempt from the tax imposed by this chapter nets designed and
666 used exclusively by commercial fisheries; disinfectants,
667 fertilizers, insecticides, pesticides, herbicides, fungicides,
668 and weed killers used for application on crops or groves,
669 including commercial nurseries and home vegetable gardens, used
670 in dairy barns or on poultry farms for the purpose of protecting
671 poultry or livestock, or used directly on poultry or livestock;
672 portable containers or movable receptacles in which portable
673 containers are placed, used for processing farm products; field
674 and garden seeds, including flower seeds; nursery stock,
675 seedlings, cuttings, or other propagative material purchased for
676 growing stock; seeds, seedlings, cuttings, and plants used to

677 produce food for human consumption; cloth, plastic, and other
 678 similar materials used for shade, mulch, or protection from
 679 frost or insects on a farm; stakes used by a farmer to support
 680 plants during agricultural production; generators used on
 681 poultry farms; and liquefied petroleum gas or other fuel used to
 682 heat a structure in which started pullets or broilers are
 683 raised; however, such exemption is ~~shall~~ not be allowed unless
 684 the purchaser or lessee signs a certificate stating that the
 685 item to be exempted is for the exclusive use designated herein.
 686 Also exempt are cellophane wrappers, glue for tin and glass
 687 (apiarists), mailing cases for honey, shipping cases, window
 688 cartons, and baling wire and twine used for baling hay, when
 689 used by a farmer to contain, produce, or process an agricultural
 690 commodity.

691 (p) Community contribution tax credit for donations.—

692 1. Authorization.—Persons who are registered with the
 693 department under s. 212.18 to collect or remit sales or use tax
 694 and who make donations to eligible sponsors are eligible for tax
 695 credits against their state sales and use tax liabilities as
 696 provided in this paragraph:

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

699 b. The credit shall be granted as a refund against state
 700 sales and use taxes reported on returns and remitted in the 12
 701 months preceding the date of application to the department for
 702 the credit as required in sub-subparagraph 3.c. If the annual

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703 credit is not fully used through such refund because of
704 insufficient tax payments during the applicable 12-month period,
705 the unused amount may be included in an application for a refund
706 made pursuant to sub-subparagraph 3.c. in subsequent years
707 against the total tax payments made for such year. Carryover
708 credits may be applied for a 3-year period without regard to any
709 time limitation that would otherwise apply under s. 215.26.

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

713 d. All proposals for the granting of the tax credit
714 require the prior approval of the Department of Economic
715 Opportunity.

716 e. The total amount of tax credits which may be granted
717 for all programs approved under this paragraph, s. 220.183, and
718 s. 624.5105 is \$18.4 million in fiscal year 2015-2016 and \$11.2
719 million in fiscal year 2016-2017 ~~annually~~ for projects that
720 provide homeownership opportunities for low-income households or
721 very-low-income households as those terms are defined in s.
722 420.9071 and \$3.5 million in fiscal year 2015-2016 and \$2.1
723 million in fiscal year 2016-2017 ~~annually~~ for all other
724 projects.

725 f. A person who is eligible to receive the credit provided
726 in this paragraph, s. 220.183, or s. 624.5105 may receive the
727 credit only under one section of the person's choice.

728 2. Eligibility requirements.—

729 a. A community contribution by a person must be in the
730 following form:

- 731 (I) Cash or other liquid assets;
- 732 (II) Real property;
- 733 (III) Goods or inventory; or
- 734 (IV) Other physical resources identified by the Department
735 of Economic Opportunity.

736 b. All community contributions must be reserved
737 exclusively for use in a project. As used in this sub-
738 subparagraph, the term "project" means activity undertaken by an
739 eligible sponsor which is designed to construct, improve, or
740 substantially rehabilitate housing that is affordable to low-
741 income households or very-low-income households as those terms
742 are defined in s. 420.9071; designed to provide commercial,
743 industrial, or public resources and facilities; or designed to
744 improve entrepreneurial and job-development opportunities for
745 low-income persons. A project may be the investment necessary to
746 increase access to high-speed broadband capability in a rural
747 community which had an enterprise zone designated pursuant to s.
748 290.0065 as of May 1, 2015 ~~rural communities with enterprise~~
749 ~~zones~~, including projects that result in improvements to
750 communications assets that are owned by a business. A project
751 may include the provision of museum educational programs and
752 materials that are directly related to a project approved
753 between January 1, 1996, and December 31, 1999, and located in
754 an area which was in an enterprise zone designated pursuant to

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755 s. 290.0065 as of May 1, 2015. This paragraph does not preclude
756 projects that propose to construct or rehabilitate housing for
757 low-income households or very-low-income households on scattered
758 sites. With respect to housing, contributions may be used to pay
759 the following eligible low-income and very-low-income housing-
760 related activities:

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

763 (II) Down payment and closing costs for low-income persons
764 and very-low-income persons, as those terms are defined in s.
765 420.9071;

766 (III) Administrative costs, including housing counseling
767 and marketing fees, not to exceed 10 percent of the community
768 contribution, directly related to low-income or very-low-income
769 projects; and

770 (IV) Removal of liens recorded against residential
771 property by municipal, county, or special district local
772 governments if satisfaction of the lien is a necessary precedent
773 to the transfer of the property to a low-income person or very-
774 low-income person, as those terms are defined in s. 420.9071,
775 for the purpose of promoting home ownership. Contributions for
776 lien removal must be received from a nonrelated third party.

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

779 (I) A community action program;

780 (II) A nonprofit community-based development organization

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781 whose mission is the provision of housing for low-income
 782 households or very-low-income households or increasing
 783 entrepreneurial and job-development opportunities for low-income
 784 persons;

785 (III) A neighborhood housing services corporation;

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

787 (V) A community redevelopment agency created under s.
 788 163.356;

789 (VI) A historic preservation district agency or
 790 organization;

791 (VII) A regional workforce board;

792 (VIII) A direct-support organization as provided in s.
 793 1009.983;

794 (IX) An enterprise zone development agency created under
 795 s. 290.0056;

796 (X) A community-based organization incorporated under
 797 chapter 617 which is recognized as educational, charitable, or
 798 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
 799 and whose bylaws and articles of incorporation include
 800 affordable housing, economic development, or community
 801 development as the primary mission of the corporation;

802 (XI) Units of local government;

803 (XII) Units of state government; or

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

806

807 A contributing person may not have a financial interest in the
 808 eligible sponsor.

809 d. The project must be located in an area which was in an
 810 ~~designated an~~ enterprise zone designated pursuant to s. 290.0065
 811 as of May 1, 2015, or a Front Porch Florida Community, unless
 812 the project increases access to high-speed broadband capability
 813 in a rural community which had an enterprise zone designated
 814 pursuant to s. 290.0065 as of May 1, 2015, ~~for rural communities~~
 815 ~~that have enterprise zones~~ but is physically located outside the
 816 designated rural zone boundaries. Any project designed to
 817 construct or rehabilitate housing for low-income households or
 818 very-low-income households as those terms are defined in s.
 819 420.9071 is exempt from the area requirement of this sub-
 820 subparagraph.

821 e.(I) If, during the first 10 business days of the state
 822 fiscal year, eligible tax credit applications for projects that
 823 provide homeownership opportunities for low-income households or
 824 very-low-income households as those terms are defined in s.
 825 420.9071 are received for less than the annual tax credits
 826 available for those projects, the Department of Economic
 827 Opportunity shall grant tax credits for those applications and
 828 grant remaining tax credits on a first-come, first-served basis
 829 for subsequent eligible applications received before the end of
 830 the state fiscal year. If, during the first 10 business days of
 831 the state fiscal year, eligible tax credit applications for
 832 projects that provide homeownership opportunities for low-income

833 households or very-low-income households as those terms are
834 defined in s. 420.9071 are received for more than the annual tax
835 credits available for those projects, the Department of Economic
836 Opportunity shall grant the tax credits for those applications
837 as follows:

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

842 (B) If tax credit applications submitted for approved
843 projects of an eligible sponsor exceed \$200,000 in total, the
844 amount of tax credits granted pursuant to sub-sub-sub-
845 subparagraph (A) shall be subtracted from the amount of
846 available tax credits, and the remaining credits shall be
847 granted to each approved tax credit application on a pro rata
848 basis.

849 (II) If, during the first 10 business days of the state
850 fiscal year, eligible tax credit applications for projects other
851 than those that provide homeownership opportunities for low-
852 income households or very-low-income households as those terms
853 are defined in s. 420.9071 are received for less than the annual
854 tax credits available for those projects, the Department of
855 Economic Opportunity shall grant tax credits for those
856 applications and shall grant remaining tax credits on a first-
857 come, first-served basis for subsequent eligible applications
858 received before the end of the state fiscal year. If, during the

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859 first 10 business days of the state fiscal year, eligible tax
860 credit applications for projects other than those that provide
861 homeownership opportunities for low-income households or very-
862 low-income households as those terms are defined in s. 420.9071
863 are received for more than the annual tax credits available for
864 those projects, the Department of Economic Opportunity shall
865 grant the tax credits for those applications on a pro rata
866 basis.

867 3. Application requirements.—

868 a. Any eligible sponsor seeking to participate in this
869 program must submit a proposal to the Department of Economic
870 Opportunity which sets forth the name of the sponsor, a
871 description of the project, and the area in which the project is
872 located, together with such supporting information as is
873 prescribed by rule. The proposal must also contain a resolution
874 from the local governmental unit in which the project is located
875 certifying that the project is consistent with local plans and
876 regulations.

877 b. Any person seeking to participate in this program must
878 submit an application for tax credit to the Department of
879 Economic Opportunity which sets forth the name of the sponsor, a
880 description of the project, and the type, value, and purpose of
881 the contribution. The sponsor shall verify, in writing, the
882 terms of the application and indicate its receipt of the
883 contribution, and such verification must accompany the
884 application for tax credit. The person must submit a separate

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885 tax credit application to the Department of Economic Opportunity
886 for each individual contribution that it makes to each
887 individual project.

888 c. Any person who has received notification from the
889 Department of Economic Opportunity that a tax credit has been
890 approved must apply to the department to receive the refund.
891 Application must be made on the form prescribed for claiming
892 refunds of sales and use taxes and be accompanied by a copy of
893 the notification. A person may submit only one application for
894 refund to the department within a 12-month period.

895 4. Administration.—

896 a. The Department of Economic Opportunity may adopt rules
897 necessary to administer this paragraph, including rules for the
898 approval or disapproval of proposals by a person.

899 b. The decision of the Department of Economic Opportunity
900 must be in writing, and, if approved, the notification shall
901 state the maximum credit allowable to the person. Upon approval,
902 the Department of Economic Opportunity shall transmit a copy of
903 the decision to the department.

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

909 d. The Department of Economic Opportunity shall, in
910 consultation with the statewide and regional housing and

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911 financial intermediaries, market the availability of the
912 community contribution tax credit program to community-based
913 organizations.

914 5. Expiration.—This paragraph expires June 30, 2017 ~~2016~~;
915 however, any accrued credit carryover that is unused on that
916 date may be used until the expiration of the 3-year carryover
917 period for such credit.

918 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
919 entity by this chapter do not inure to any transaction that is
920 otherwise taxable under this chapter when payment is made by a
921 representative or employee of the entity by any means,
922 including, but not limited to, cash, check, or credit card, even
923 when that representative or employee is subsequently reimbursed
924 by the entity. In addition, exemptions provided to any entity by
925 this subsection do not inure to any transaction that is
926 otherwise taxable under this chapter unless the entity has
927 obtained a sales tax exemption certificate from the department
928 or the entity obtains or provides other documentation as
929 required by the department. Eligible purchases or leases made
930 with such a certificate must be in strict compliance with this
931 subsection and departmental rules, and any person who makes an
932 exempt purchase with a certificate that is not in strict
933 compliance with this subsection and the rules is liable for and
934 shall pay the tax. The department may adopt rules to administer
935 this subsection.

936 (r) School books and textbooks; ~~and~~ school lunches;

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937 institution of higher learning prepaid meal plans.—

938 1. This exemption applies to school books used in
939 regularly prescribed courses of study, and to school lunches
940 served in public, parochial, or nonprofit schools operated for
941 and attended by pupils of grades K through 12. Yearbooks,
942 magazines, newspapers, directories, bulletins, and similar
943 publications distributed by such educational institutions to
944 their students are also exempt.

945 2. This exemption also applies to textbooks that are
946 required or recommended for use in a course offered by a public
947 postsecondary educational institution as described in s. 1000.04
948 or a nonpublic postsecondary educational institution that is
949 eligible to participate in a tuition assistance program
950 authorized by s. 1009.89 or s. 1009.891. As used in this
951 subparagraph, the term "textbook" means any required or
952 recommended manual of instruction or any instructional material
953 for any branch of study. As used in this subparagraph, the term
954 "instructional material" means any educational material, in
955 printed or digital format, that is required or recommended for
956 use in a course in any field of study. To obtain the tax
957 exemption, the student must provide a physical or an electronic
958 copy of the following to the vendor:

959 a. The student's identification number; and
960 b. An applicable course syllabus or list of required and
961 recommended textbooks and instructional materials that meets the
962 criteria in s. 1004.085(4).

963
964 The vendor must maintain proper documentation, as prescribed by
965 department rule, to identify the complete transaction or portion
966 of a transaction that involves the sale of tax-exempt textbooks.

967 3. School books and Food sold or served at a college or
968 institution community colleges and other institutions of higher
969 learning is are taxable, except that prepaid meal plans
970 purchased for use from a college or other institution of higher
971 learning by students currently enrolled or preparing to enroll
972 in a at that college or other institution of higher learning are
973 exempt. As used in this subparagraph, the term paragraph,
974 "prepaid meal plans" means payment in advance, or payment using
975 financial aid, once disbursed, to a college or institution of
976 higher learning, or to a management entity under contract to
977 provide prepaid meal plans on behalf of a college or institution
978 of higher learning, for the provision of a defined quantities of
979 dollar equivalencies or meal plans that quantity of units that
980 must expire at the end of an academic term and, cannot be
981 refunded to the student upon expiration, and which may only be
982 exchanged for food. Prepaid meal plans that contain a defined
983 number of meals and a defined number of dollar equivalencies
984 qualify for this exemption. However, the taxability of the
985 dollar equivalencies of the prepaid meal plans shall be
986 determined upon the plan's use, and tax shall be due when the
987 dollar equivalencies are used to make a purchase if that
988 purchase is otherwise subject to sales tax pursuant to this

989 chapter. As used in this paragraph, the term "dollar
 990 equivalencies" includes university-specific dollars on a
 991 declining balance, such as flex bucks or dining bucks.

992 (11) Parent-teacher organizations, parent-teacher
 993 associations, and schools having grades K through 12.—

994 1. Sales or leases to parent-teacher organizations and
 995 associations the purpose of which is to raise funds for schools
 996 that teach grades K through 12 and that are associated with
 997 schools having grades K through 12 are exempt from the tax
 998 imposed by this chapter.

999 2. Parent-teacher organizations and associations described
 1000 in subparagraph 1., and schools having grades K through 12, may
 1001 pay tax to their suppliers on the cost price of school materials
 1002 and supplies purchased, rented, or leased for resale or rental
 1003 to students in grades K through 12, of items sold for
 1004 fundraising purposes, and of items sold through vending machines
 1005 located on the school premises, in lieu of collecting the tax
 1006 imposed by this chapter from the purchaser. This subparagraph
 1007 ~~paragraph~~ also applies to food or beverages sold through vending
 1008 machines located in the student lunchroom or dining room of a
 1009 school having kindergarten through grade 12.

1010 3. School support organizations may pay tax to their
 1011 suppliers on the cost price of food, drink, and supplies
 1012 necessary to serve such food and drink when the food, drink, and
 1013 supplies are purchased for resale, in lieu of collecting the tax
 1014 imposed by this chapter from the purchaser. For purposes of this

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1015 subparagraph, the term "school support organization" means an
 1016 organization the sole purpose of which is to raise funds to
 1017 support extracurricular activities at public, parochial, or
 1018 nonprofit schools that teach grades K through 12.

1019 (kkk) Certain machinery and equipment.—

1020 1. Industrial machinery and equipment purchased by
 1021 eligible manufacturing businesses which is used at a fixed
 1022 location within this state, or a mixer drum affixed to a mixer
 1023 truck which is used at any location within this state to mix,
 1024 agitate, and transport freshly mixed concrete in a plastic
 1025 state, for the manufacture, processing, compounding, or
 1026 production of items of tangible personal property for sale shall
 1027 be exempt from the tax imposed by this chapter. Parts and labor
 1028 required to affix a mixer drum exempt under this paragraph to a
 1029 mixer truck are also exempt. If at the time of purchase the
 1030 purchaser furnishes the seller with a signed certificate
 1031 certifying the purchaser's entitlement to exemption pursuant to
 1032 this paragraph, the seller is relieved of the responsibility for
 1033 collecting the tax on the sale of such items, and the department
 1034 shall look solely to the purchaser for recovery of the tax if it
 1035 determines that the purchaser was not entitled to the exemption.

1036 2. For purposes of this paragraph, the term:

1037 a. "Eligible manufacturing business" means any business
 1038 whose primary business activity at the location where the
 1039 industrial machinery and equipment is located is within the
 1040 industries classified under NAICS codes 31, 32, ~~and~~ 33, and

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1041 423930. As used in this subparagraph, "NAICS" means those
 1042 classifications contained in the North American Industry
 1043 Classification System, as published in 2007 by the Office of
 1044 Management and Budget, Executive Office of the President.

1045 b. "Primary business activity" means an activity
 1046 representing more than fifty percent of the activities conducted
 1047 at the location where the industrial machinery and equipment is
 1048 located.

1049 c. "Industrial machinery and equipment" means tangible
 1050 personal property or other property that has a depreciable life
 1051 of 3 years or more ~~and~~ that is used as an integral part in the
 1052 manufacturing, processing, compounding, or production of
 1053 tangible personal property for sale. The term "industrial
 1054 machinery and equipment" includes tangible personal property or
 1055 other property that has a depreciable life of 3 years or more
 1056 that is used as an integral part in the recycling of metals for
 1057 sale. A building and its structural components are not
 1058 industrial machinery and equipment unless the building or
 1059 structural component is so closely related to the industrial
 1060 machinery and equipment that it houses or supports that the
 1061 building or structural component can be expected to be replaced
 1062 when the machinery and equipment are replaced. Heating and air
 1063 conditioning systems are not industrial machinery and equipment
 1064 unless the sole justification for their installation is to meet
 1065 the requirements of the production process, even though the
 1066 system may provide incidental comfort to employees or serve, to

1067 an insubstantial degree, nonproduction activities. The term
 1068 includes parts and accessories for industrial machinery and
 1069 equipment only to the extent that the parts and accessories are
 1070 purchased prior to the date the machinery and equipment are
 1071 placed in service.

1072 3. This paragraph is repealed April 30, 2017.

1073 (nnn) Book fairs.-Also exempt from the tax imposed by this
 1074 chapter are books and other reading materials when sold:

1075 1. On the premises of a public, parochial, or nonprofit
 1076 school operated for and attended by students in grades K through
 1077 12; and

1078 2. On the premises of a nonpermanent retail establishment
 1079 that operates fewer than 10 days per location each calendar
 1080 year.

1081
 1082 If such sales are made by a third-party vendor, the vendor must
 1083 commit some or all of the profits from the sales to the public,
 1084 parochial, or nonprofit school where the sales were made. The
 1085 profits may be distributed to the school in the form of cash,
 1086 in-store credits, in-kind contributions, or similar methods.

1087 (ooo) Importation of motor vehicles; active United States
 1088 Armed Forces members.-The importation of a motor vehicle
 1089 purchased and used for 6 months or longer in a foreign country
 1090 by an active member of the United States Armed Forces or his or
 1091 her spouse is also exempt from the tax imposed by this chapter
 1092 when the vehicle is imported, registered, or titled in this

1093 state for personal use by the member or his or her spouse. Proof
 1094 of the active status of the member, and, when applicable, proof
 1095 of the spouse's relationship to the member, must be provided
 1096 when the vehicle is titled and registered in this state.

1097 Section 17. (1) The executive director of the Department
 1098 of Revenue is authorized, and all conditions are deemed to be
 1099 met, to adopt emergency rules pursuant to s. 120.54(4), Florida
 1100 Statutes, for the purpose of implementing the amendments made by
 1101 this act to s. 212.08(7), Florida Statutes.

1102 (2) Notwithstanding any other provision of law, emergency
 1103 rules adopted pursuant to subsection (1) are effective for 6
 1104 months after adoption and may be renewed during the pendency of
 1105 procedures to adopt permanent rules addressing the subject of
 1106 the emergency rules.

1107 (3) This section expires July 1, 2018.

1108 Section 18. Effective January 1, 2016, paragraphs (c) and
 1109 (d) of subsection (1) of section 212.031, Florida Statutes, are
 1110 amended to read:

1111 212.031 Tax on rental or license fee for use of real
 1112 property.—

1113 (1)

1114 (c) For the exercise of such privilege, a tax is levied in
 1115 an amount equal to 5.8 ~~6~~ percent of and on the total rent or
 1116 license fee charged for such real property by the person
 1117 charging or collecting the rental or license fee. The total rent
 1118 or license fee charged for such real property must ~~shall~~ include

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1119 payments for the granting of a privilege to use or occupy real
1120 property for any purpose and must ~~shall~~ include base rent,
1121 percentage rents, or similar charges. Such charges must ~~shall~~ be
1122 included in the total rent or license fee subject to tax under
1123 this section whether or not they can be attributed to the
1124 ability of the lessor's or licensor's property as used or
1125 operated to attract customers. Payments for intrinsically
1126 valuable personal property such as franchises, trademarks,
1127 service marks, logos, or patents are not subject to tax under
1128 this section. If ~~In the case of~~ a contractual arrangement ~~that~~
1129 provides for ~~both~~ payments that are taxable as total rent or
1130 license fee and payments that are not taxable ~~subject to tax~~,
1131 the tax shall be based on a reasonable allocation of such
1132 payments and does ~~shall~~ not apply to the ~~that~~ portion ~~which is~~
1133 for ~~the~~ nontaxable payments.

1134 (d) If ~~When~~ the rental or license fee of any such real
1135 property is paid by way of property, goods, wares, merchandise,
1136 services, or other thing of value, the tax shall be at the rate
1137 of 5.8 ~~6~~ percent of the value of the property, goods, wares,
1138 merchandise, services, or other thing of value.

1139 Section 19. Paragraph (a) of subsection (2) of section
1140 212.04, Florida Statutes, is amended to read:

1141 212.04 Admissions tax; rate, procedure, enforcement.—

1142 (2) (a) A tax may not be levied on:

1143 1. Admissions to athletic or other events sponsored by
1144 elementary schools, junior high schools, middle schools, high

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1145 schools, community colleges, public or private colleges and
1146 universities, deaf and blind schools, facilities of the youth
1147 services programs of the Department of Children and Families,
1148 and state correctional institutions if only student, faculty, or
1149 inmate talent is used. However, this exemption does not apply to
1150 admission to athletic events sponsored by a state university,
1151 and the proceeds of the tax collected on such admissions shall
1152 be retained and used by each institution to support women's
1153 athletics as provided in s. 1006.71(2)(c).

1154 2. Dues, membership fees, and admission charges imposed by
1155 not-for-profit sponsoring organizations. To receive this
1156 exemption, the sponsoring organization must qualify as a not-
1157 for-profit entity under s. 501(c)(3) of the Internal Revenue
1158 Code of 1954, as amended.

1159 3. Admission charges to an event sponsored by a
1160 governmental entity, sports authority, or sports commission if
1161 held in a convention hall, exhibition hall, auditorium, stadium,
1162 theater, arena, civic center, performing arts center, or
1163 publicly owned recreational facility and if 100 percent of the
1164 risk of success or failure lies with the sponsor of the event
1165 and 100 percent of the funds at risk for the event belong to the
1166 sponsor, and student or faculty talent is not exclusively used.
1167 As used in this subparagraph, the terms "sports authority" and
1168 "sports commission" mean a nonprofit organization that is exempt
1169 from federal income tax under s. 501(c)(3) of the Internal
1170 Revenue Code and that contracts with a county or municipal

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1171 government for the purpose of promoting and attracting sports-
1172 tourism events to the community with which it contracts.

1173 4. An admission paid by a student, or on the student's
1174 behalf, to any required place of sport or recreation if the
1175 student's participation in the sport or recreational activity is
1176 required as a part of a program or activity sponsored by, and
1177 under the jurisdiction of, the student's educational institution
1178 if his or her attendance is as a participant and not as a
1179 spectator.

1180 5. Admissions to the National Football League championship
1181 game or Pro Bowl; admissions to any semifinal game or
1182 championship game of a national collegiate tournament;
1183 admissions to a Major League Baseball, Major League Soccer,
1184 National Basketball Association, or National Hockey League all-
1185 star game; admissions to the Major League Baseball Home Run
1186 Derby held before the Major League Baseball All-Star Game; or
1187 admissions to National Basketball Association all-star events
1188 produced by the National Basketball Association and held at a
1189 facility such as an arena, convention center, or municipal
1190 facility.

1191 6. A participation fee or sponsorship fee imposed by a
1192 governmental entity as described in s. 212.08(6) for an athletic
1193 or recreational program if the governmental entity by itself, or
1194 in conjunction with an organization exempt under s. 501(c)(3) of
1195 the Internal Revenue Code of 1954, as amended, sponsors,
1196 administers, plans, supervises, directs, and controls the

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1197 athletic or recreational program.

1198 7. Admissions to live theater, live opera, or live ballet
1199 productions in this state which are sponsored by an organization
1200 that has received a determination from the Internal Revenue
1201 Service that the organization is exempt from federal income tax
1202 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
1203 amended, if the organization actively participates in planning
1204 and conducting the event, is responsible for the safety and
1205 success of the event, is organized for the purpose of sponsoring
1206 live theater, live opera, or live ballet productions in this
1207 state, has more than 10,000 subscribing members and has among
1208 the stated purposes in its charter the promotion of arts
1209 education in the communities it serves, and will receive at
1210 least 20 percent of the net profits, if any, of the events the
1211 organization sponsors and will bear the risk of at least 20
1212 percent of the losses, if any, from the events it sponsors if
1213 the organization employs other persons as agents to provide
1214 services in connection with a sponsored event. Before March 1 of
1215 each year, such organization may apply to the department for a
1216 certificate of exemption for admissions to such events sponsored
1217 in this state by the organization during the immediately
1218 following state fiscal year. The application must state the
1219 total dollar amount of admissions receipts collected by the
1220 organization or its agents from such events in this state
1221 sponsored by the organization or its agents in the year
1222 immediately preceding the year in which the organization applies

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1223 for the exemption. Such organization shall receive the exemption
 1224 only to the extent of \$1.5 million multiplied by the ratio that
 1225 such receipts bear to the total of such receipts of all
 1226 organizations applying for the exemption in such year; however,
 1227 such exemption granted to any organization may not exceed 6
 1228 percent of such admissions receipts collected by the
 1229 organization or its agents in the year immediately preceding the
 1230 year in which the organization applies for the exemption. Each
 1231 organization receiving the exemption shall report each month to
 1232 the department the total admissions receipts collected from such
 1233 events sponsored by the organization during the preceding month
 1234 and shall remit to the department an amount equal to 6 percent
 1235 of such receipts reduced by any amount remaining under the
 1236 exemption. Tickets for such events sold by such organizations
 1237 may not reflect the tax otherwise imposed under this section.

1238 8. Entry fees for participation in freshwater fishing
 1239 tournaments.

1240 9. Participation or entry fees charged to participants in
 1241 a game, race, or other sport or recreational event if spectators
 1242 are charged a taxable admission to such event.

1243 10. Admissions to any postseason collegiate football game
 1244 sanctioned by the National Collegiate Athletic Association.

1245 11. Admissions and membership fees for gun clubs. For
 1246 purposes of this subparagraph, the term "gun club" means an
 1247 organization whose primary purpose is to offer its members
 1248 access to one or more shooting ranges for target or skeet

1249 shooting.

1250 Section 20. Chapter 198, Florida Statutes, consisting of
 1251 sections 198.01, 198.015, 198.02, 198.021, 198.03, 198.031,
 1252 198.04, 198.05, 198.06, 198.07, 198.08, 198.11, 198.13, 198.14,
 1253 198.15, 198.155, 198.16, 198.17, 198.18, 198.19, 198.20, 198.21,
 1254 198.22, 198.23, 198.24, 198.25, 198.26, 198.28, 198.29, 198.30,
 1255 198.31, 198.32, 198.33, 198.34, 198.35, 198.36, 198.37, 198.38,
 1256 198.39, 198.40, 198.41, 198.42, and 198.44, is repealed.

1257 Section 21. Paragraph (a) of subsection (1) and paragraph
 1258 (b) of subsection (4) of section 72.011, Florida Statutes, are
 1259 amended to read:

1260 72.011 Jurisdiction of circuit courts in specific tax
 1261 matters; administrative hearings and appeals; time for
 1262 commencing action; parties; deposits.—

1263 (1) (a) A taxpayer may contest the legality of any
 1264 assessment or denial of refund of tax, fee, surcharge, permit,
 1265 interest, or penalty provided for under s. 125.0104, s.
 1266 125.0108, chapter 198, Florida Statutes 2014, chapter 199,
 1267 chapter 201, chapter 202, chapter 203, chapter 206, chapter 207,
 1268 chapter 210, chapter 211, chapter 212, chapter 213, chapter 220,
 1269 s. 379.362(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185,
 1270 s. 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
 1271 chapter 563, chapter 564, chapter 565, chapter 624, or s.
 1272 681.117 by filing an action in circuit court; or, alternatively,
 1273 the taxpayer may file a petition under the applicable provisions
 1274 of chapter 120. However, once an action has been initiated under

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1275 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.
 1276 120.80(14)(b), no action relating to the same subject matter may
 1277 be filed by the taxpayer in circuit court, and judicial review
 1278 shall be exclusively limited to appellate review pursuant to s.
 1279 120.68; and once an action has been initiated in circuit court,
 1280 no action may be brought under chapter 120.

1281 (4)

1282 (b) Venue in an action initiated in circuit court pursuant
 1283 to subsection (1) by a taxpayer that is not a resident of this
 1284 state or that does not maintain a commercial domicile in this
 1285 state shall be in Leon County. Venue in an action contesting the
 1286 legality of an assessment or refund denial arising under chapter
 1287 198, Florida Statutes 2014, shall be in the circuit court having
 1288 jurisdiction over the administration of the estate.

1289 Section 22. Paragraph (a) of subsection (3) of section
 1290 95.091, Florida Statutes, is amended to read:

1291 95.091 Limitation on actions to collect taxes.-

1292 (3)(a) With the exception of taxes levied under former
 1293 chapter 198 before July 1, 2015, and tax adjustments made
 1294 pursuant to ss. 220.23 and 624.50921, the Department of Revenue
 1295 may determine and assess the amount of any tax, penalty, or
 1296 interest due under any tax enumerated in s. 72.011 which it has
 1297 authority to administer and the Department of Business and
 1298 Professional Regulation may determine and assess the amount of
 1299 any tax, penalty, or interest due under any tax enumerated in s.
 1300 72.011 which it has authority to administer:

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1301 1.a. For taxes due before July 1, 1999, within 5 years
 1302 after the date the tax is due, any return with respect to the
 1303 tax is due, or such return is filed, whichever occurs later; and
 1304 for taxes due on or after July 1, 1999, within 3 years after the
 1305 date the tax is due, any return with respect to the tax is due,
 1306 or such return is filed, whichever occurs later;

1307 b. Effective July 1, 2002, notwithstanding sub-
 1308 subparagraph a., within 3 years after the date the tax is due,
 1309 any return with respect to the tax is due, or such return is
 1310 filed, whichever occurs later;

1311 2. For taxes due before July 1, 1999, within 6 years after
 1312 the date the taxpayer makes a substantial underpayment of tax or
 1313 files a substantially incorrect return;

1314 3. At any time while the right to a refund or credit of
 1315 the tax is available to the taxpayer;

1316 4. For taxes due before July 1, 1999, at any time after
 1317 the taxpayer filed a grossly false return;

1318 5. At any time after the taxpayer failed to make any
 1319 required payment of the tax, failed to file a required return,
 1320 or filed a fraudulent return, except that for taxes due on or
 1321 after July 1, 1999, the limitation prescribed in subparagraph 1.
 1322 applies if the taxpayer disclosed in writing the tax liability
 1323 to the department before the department contacts the taxpayer;
 1324 or

1325 6. In any case in which a refund of tax has erroneously
 1326 been made for any reason:

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1327 a. For refunds made before July 1, 1999, within 5 years
 1328 after making such refund; and
 1329 b. For refunds made on or after July 1, 1999, within 3
 1330 years after making such refund,
 1331
 1332 or at any time after making such refund if it appears that any
 1333 part of the refund was induced by fraud or the misrepresentation
 1334 of a material fact.

1335 Section 23. Subsections (3), (6), and (11) of section
 1336 213.015, Florida Statutes, are amended to read:

1337 213.015 Taxpayer rights.—There is created a Florida
 1338 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
 1339 and property of Florida taxpayers are adequately safeguarded and
 1340 protected during tax assessment, collection, and enforcement
 1341 processes administered under the revenue laws of this state. The
 1342 Taxpayer's Bill of Rights compiles, in one document, brief but
 1343 comprehensive statements which explain, in simple, nontechnical
 1344 terms, the rights and obligations of the Department of Revenue
 1345 and taxpayers. Section 192.0105 provides additional rights
 1346 afforded to payors of property taxes and assessments. The rights
 1347 afforded taxpayers to ensure that their privacy and property are
 1348 safeguarded and protected during tax assessment and collection
 1349 are available only insofar as they are implemented in other
 1350 parts of the Florida Statutes or rules of the Department of
 1351 Revenue. The rights so guaranteed Florida taxpayers in the
 1352 Florida Statutes and the departmental rules are:

1353 (3) The right to be represented or advised by counsel or
 1354 other qualified representatives at any time in administrative
 1355 interactions with the department, the right to procedural
 1356 safeguards with respect to recording of interviews during tax
 1357 determination or collection processes conducted by the
 1358 department, the right to be treated in a professional manner by
 1359 department personnel, and the right to have audits, inspections
 1360 of records, and interviews conducted at a reasonable time and
 1361 place except in criminal and internal investigations (see ss.
 1362 ~~198.06~~, 199.218, 201.11(1), 203.02, 206.14, 211.125(3),
 1363 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (13),
 1364 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

1365 (6) The right to be informed of impending collection
 1366 actions which require sale or seizure of property or freezing of
 1367 assets, except jeopardy assessments, and the right to at least
 1368 30 days' notice in which to pay the liability or seek further
 1369 review (see ss. ~~198.20~~, 199.262, 201.16, 206.075, 206.24,
 1370 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7), 212.14(1),
 1371 213.73(3), 213.731, and 220.739).

1372 (11) The right to procedures for requesting cancellation,
 1373 release, or modification of liens filed by the department and
 1374 for requesting that any lien which is filed in error be so noted
 1375 on the lien cancellation filed by the department, in public
 1376 notice, and in notice to any credit agency at the taxpayer's
 1377 request (see ss. ~~198.22~~, 199.262, 212.15(4), 213.733, and
 1378 220.819).

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1379 Section 24. Section 213.05, Florida Statutes, is amended
 1380 to read:

1381 213.05 Department of Revenue; control and administration
 1382 of revenue laws.—The Department of Revenue shall have only those
 1383 responsibilities for ad valorem taxation specified to the
 1384 department in chapter 192, taxation, general provisions; chapter
 1385 193, assessments; chapter 194, administrative and judicial
 1386 review of property taxes; chapter 195, property assessment
 1387 administration and finance; chapter 196, exemption; chapter 197,
 1388 tax collections, sales, and liens; chapter 199, intangible
 1389 personal property taxes; and chapter 200, determination of
 1390 millage. The Department of Revenue shall have the responsibility
 1391 of regulating, controlling, and administering all revenue laws
 1392 and performing all duties as provided in s. 125.0104, the Local
 1393 Option Tourist Development Act; s. 125.0108, tourist impact tax;
 1394 former chapter 198, estate taxes for estates of decedents who
 1395 died before January 1, 2005; chapter 201, excise tax on
 1396 documents; chapter 202, communications services tax; chapter
 1397 203, gross receipts taxes; chapter 206, motor and other fuel
 1398 taxes; chapter 211, tax on production of oil and gas and
 1399 severance of solid minerals; chapter 212, tax on sales, use, and
 1400 other transactions; chapter 220, income tax code; ss. 336.021
 1401 and 336.025, taxes on motor fuel and special fuel; s. 376.11,
 1402 pollutant spill prevention and control; s. 403.718, waste tire
 1403 fees; s. 403.7185, lead-acid battery fees; s. 538.09,
 1404 registration of secondhand dealers; s. 538.25, registration of

1405 secondary metals recyclers; s. 624.4621, group self-insurer's
 1406 fund premium tax; s. 624.5091, retaliatory tax; s. 624.475,
 1407 commercial self-insurance fund premium tax; ss. 624.509-624.511,
 1408 insurance code: administration and general provisions; s.
 1409 624.515, State Fire Marshal regulatory assessment; s. 627.357,
 1410 medical malpractice self-insurance premium tax; s. 629.5011,
 1411 reciprocal insurers premium tax; and s. 681.117, motor vehicle
 1412 warranty enforcement.

1413 Section 25. Subsections (1) and (8) of section 213.053,
 1414 Florida Statutes, are amended to read:

1415 213.053 Confidentiality and information sharing.—

1416 (1) This section applies to:

1417 (a) Section 125.0104, county government;

1418 (b) Section 125.0108, tourist impact tax;

1419 (c) Chapter 175, municipal firefighters' pension trust
 1420 funds;

1421 (d) Chapter 185, municipal police officers' retirement
 1422 trust funds;

1423 (e) ~~Chapter 198, estate taxes;~~

1424 ~~(f)~~ Chapter 199, intangible personal property taxes;

1425 (f) ~~(g)~~ Chapter 201, excise tax on documents;

1426 (g) ~~(h)~~ Chapter 202, the Communications Services Tax
 1427 Simplification Law;

1428 (h) ~~(i)~~ Chapter 203, gross receipts taxes;

1429 (i) ~~(j)~~ Chapter 211, tax on severance and production of
 1430 minerals;

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1431 (j)~~(k)~~ Chapter 212, tax on sales, use, and other
 1432 transactions;
 1433 (k)~~(l)~~ Chapter 220, income tax code;
 1434 (l)~~(m)~~ Section 252.372, emergency management,
 1435 preparedness, and assistance surcharge;
 1436 (m)~~(n)~~ Section 379.362(3), Apalachicola Bay oyster
 1437 surcharge;
 1438 (n)~~(o)~~ Chapter 376, pollutant spill prevention and
 1439 control;
 1440 (o)~~(p)~~ Section 403.718, waste tire fees;
 1441 (p)~~(q)~~ Section 403.7185, lead-acid battery fees;
 1442 (q)~~(r)~~ Section 538.09, registration of secondhand dealers;
 1443 (r)~~(s)~~ Section 538.25, registration of secondary metals
 1444 recyclers;
 1445 (s)~~(t)~~ Sections 624.501 and 624.509-624.515, insurance
 1446 code;
 1447 (t)~~(u)~~ Section 681.117, motor vehicle warranty
 1448 enforcement; and
 1449 (u)~~(v)~~ Section 896.102, reports of financial transactions
 1450 in trade or business.
 1451 (8) Notwithstanding any other provision of this section,
 1452 the department may provide:
 1453 (a) Information relative to chapter 211, chapter 376, or
 1454 chapter 377 to the proper state agency in the conduct of its
 1455 official duties.
 1456 (b) Names, addresses, and dates of commencement of

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1457 business activities of corporations to the Division of
1458 Corporations of the Department of State in the conduct of its
1459 official duties.

1460 (c) Information relative to chapter 212 and chapters 561
1461 through 568 to the Division of Alcoholic Beverages and Tobacco
1462 of the Department of Business and Professional Regulation in the
1463 conduct of its official duties.

1464 (d) Names, addresses, sales tax registration information,
1465 and information relating to a public lodging establishment or a
1466 public food service establishment having an outstanding tax
1467 warrant, notice of lien, or judgment lien certificate to the
1468 Division of Hotels and Restaurants of the Department of Business
1469 and Professional Regulation in the conduct of its official
1470 duties.

1471 (e) Names, addresses, taxpayer identification numbers, and
1472 outstanding tax liabilities to the Department of the Lottery and
1473 the Office of Financial Regulation of the Financial Services
1474 Commission in the conduct of their official duties.

1475 (f) State tax information to the Nexus Program of the
1476 Multistate Tax Commission pursuant to any formal agreement for
1477 the exchange of mutual information between the department and
1478 the commission.

1479 (g) Tax information to principals, and their designees, of
1480 the Revenue Estimating Conference for the purpose of developing
1481 official revenue estimates.

1482 (h) Names and addresses of persons paying taxes pursuant

1483 to part IV of chapter 206 to the Department of Environmental
 1484 Protection in the conduct of its official duties.

1485 (i) Information relative to chapters 212 and 326 to the
 1486 Division of Florida Condominiums, Timeshares, and Mobile Homes
 1487 of the Department of Business and Professional Regulation in the
 1488 conduct of its official duties.

1489 (j) Information authorized pursuant to s. 213.0535 to
 1490 eligible participants and certified public accountants for such
 1491 participants in the Registration Information Sharing and
 1492 Exchange Program.

1493 (k) Information relative to chapter 212 and the Bill of
 1494 Lading Program to the Office of Agriculture Law Enforcement of
 1495 the Department of Agriculture and Consumer Services in the
 1496 conduct of its official duties.

1497 ~~(l) Information relative to chapter 198 to the Agency for~~
 1498 ~~Health Care Administration in the conduct of its official~~
 1499 ~~business relating to ss. 409.901-409.9101.~~

1500 (l) ~~(m)~~ Information contained in returns, reports,
 1501 accounts, or declarations to the Board of Accountancy in
 1502 connection with a disciplinary proceeding conducted pursuant to
 1503 chapter 473 when related to a certified public accountant
 1504 participating in the certified audits project, or to the court
 1505 in connection with a civil proceeding brought by the department
 1506 relating to a claim for recovery of taxes due to negligence on
 1507 the part of a certified public accountant participating in the
 1508 certified audits project. In any judicial proceeding brought by

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1509 the department, upon motion for protective order, the court
 1510 shall limit disclosure of tax information when necessary to
 1511 effectuate the purposes of this section.

1512 (m)~~(n)~~ Information relative to ss. 376.70 and 376.75 to
 1513 the Department of Environmental Protection in the conduct of its
 1514 official business and to the facility owner, facility operator,
 1515 and real property owners as defined in s. 376.301.

1516 (n)~~(o)~~ Information relative to ss. 220.1845 and 376.30781
 1517 to the Department of Environmental Protection in the conduct of
 1518 its official business.

1519 (o)~~(p)~~ Names, addresses, and sales tax registration
 1520 information to the Division of Consumer Services of the
 1521 Department of Agriculture and Consumer Services in the conduct
 1522 of its official duties.

1523 (p)~~(q)~~ Information relative to the returns required by ss.
 1524 175.111 and 185.09 to the Department of Management Services in
 1525 the conduct of its official duties. The Department of Management
 1526 Services is, in turn, authorized to disclose payment information
 1527 to a governmental agency or the agency's agent for purposes
 1528 related to budget preparation, auditing, revenue or financial
 1529 administration, or administration of chapters 175 and 185.

1530 (q)~~(r)~~ Names, addresses, and federal employer
 1531 identification numbers, or similar identifiers, to the
 1532 Department of Highway Safety and Motor Vehicles for use in the
 1533 conduct of its official duties.

1534 (r)~~(s)~~ Information relative to ss. 211.0251, 212.1831,

1535 220.1875, 561.1211, 624.51055, and 1002.395 to the Department of
 1536 Education and the Division of Alcoholic Beverages and Tobacco in
 1537 the conduct of official business.

1538 (s)~~(t)~~ Information relative to chapter 202 to each local
 1539 government that imposes a tax pursuant to s. 202.19 in the
 1540 conduct of its official duties as specified in chapter 202.
 1541 Information provided under this paragraph may include, but is
 1542 not limited to, any reports required pursuant to s. 202.231,
 1543 audit files, notices of intent to audit, tax returns, and other
 1544 confidential tax information in the department's possession
 1545 relating to chapter 202. A person or an entity designated by the
 1546 local government in writing to the department as requiring
 1547 access to confidential taxpayer information shall have
 1548 reasonable access to information provided pursuant to this
 1549 paragraph. Such person or entity may disclose such information
 1550 to other persons or entities with direct responsibility for
 1551 budget preparation, auditing, revenue or financial
 1552 administration, or legal counsel. Such information shall only be
 1553 used for purposes related to budget preparation, auditing, and
 1554 revenue and financial administration. Any confidential and
 1555 exempt information furnished to a local government, or to any
 1556 person or entity designated by the local government as
 1557 authorized by this paragraph may not be further disclosed by the
 1558 recipient except as provided by this paragraph.

1559 (t)~~(u)~~ Rental car surcharge revenues authorized by s.
 1560 212.0606, reported according to the county to which the

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1561 surcharge was attributed to the Department of Transportation.

1562 (u)~~(v)~~ Information relative to ss. 212.08(7)(hhh),
 1563 220.192, and 220.193 to the Department of Agriculture and
 1564 Consumer Services for use in the conduct of its official
 1565 business.

1566 (v)~~(w)~~ Taxpayer names and identification numbers for the
 1567 purposes of information-sharing agreements with financial
 1568 institutions pursuant to s. 213.0532.

1569 (w)~~(x)~~ Information relative to chapter 212 to the
 1570 Department of Environmental Protection in the conduct of its
 1571 official duties in the administration of s. 253.03(7)(b) and
 1572 (11).

1573 (x)~~(y)~~ Information relative to ss. 253.03(8) and 253.0325
 1574 to the Department of Environmental Protection in the conduct of
 1575 its official business.

1576 (y)~~(z)~~ Information relative to s. 215.61(5) to the State
 1577 Board of Education, the Division of Bond Finance, and the Office
 1578 of Economic and Demographic Research.

1579 (z)~~(aa)~~ Information relating to tax credits taken under s.
 1580 220.194 to Space Florida.

1581 (aa)~~(bb)~~ Information to the director of the Office of
 1582 Program Policy Analysis and Government Accountability or his or
 1583 her authorized agent, and to the coordinator of the Office of
 1584 Economic and Demographic Research or his or her authorized
 1585 agent, for purposes of completing the Economic Development
 1586 Programs Evaluation. Information obtained from the department

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1587 | pursuant to this paragraph may be shared by the director and the
 1588 | coordinator, or the director's or coordinator's authorized
 1589 | agent, for purposes of completing the Economic Development
 1590 | Programs Evaluation.

1591 |
 1592 | Disclosure of information under this subsection shall be
 1593 | pursuant to a written agreement between the executive director
 1594 | and the agency. Such agencies, governmental or nongovernmental,
 1595 | shall be bound by the same requirements of confidentiality as
 1596 | the Department of Revenue. Breach of confidentiality is a
 1597 | misdemeanor of the first degree, punishable as provided by s.
 1598 | 775.082 or s. 775.083.

1599 | Section 26. Subsection (2) of section 213.21, Florida
 1600 | Statutes, is amended to read:

1601 | 213.21 Informal conferences; compromises.-

1602 | (2) (a) The executive director of the department or his or
 1603 | her designee is authorized to enter into closing agreements with
 1604 | any taxpayer settling or compromising the taxpayer's liability
 1605 | for any tax, interest, or penalty assessed under any of the
 1606 | chapters specified in s. 72.011(1). Such agreements must be in
 1607 | writing if the amount of tax, penalty, or interest compromised
 1608 | exceeds \$30,000, or for lesser amounts, if the department deems
 1609 | it appropriate or if requested by the taxpayer. When a written
 1610 | closing agreement has been approved by the department and signed
 1611 | by the executive director or his or her designee and the
 1612 | taxpayer, it shall be final and conclusive; and, except upon a

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1613 showing of fraud or misrepresentation of material fact or except
1614 as to adjustments pursuant to s. ss. 198.16 and 220.23, no
1615 additional assessment may be made by the department against the
1616 taxpayer for the tax, interest, or penalty specified in the
1617 closing agreement for the time period specified in the closing
1618 agreement, and the taxpayer is not entitled to institute any
1619 judicial or administrative proceeding to recover any tax,
1620 interest, or penalty paid pursuant to the closing agreement. The
1621 department is authorized to delegate to the executive director
1622 the authority to approve any such closing agreement resulting in
1623 a tax reduction of \$500,000 or less.

1624 ~~(b) Notwithstanding the provisions of paragraph (a), for~~
1625 ~~the purpose of facilitating the settlement and distribution of~~
1626 ~~an estate held by a personal representative, the executive~~
1627 ~~director of the department may, on behalf of the state, agree~~
1628 ~~upon the amount of taxes at any time due or to become due from~~
1629 ~~such personal representative under the provisions of chapter~~
1630 ~~198; and payment in accordance with such agreement shall be full~~
1631 ~~satisfaction of the taxes to which the agreement relates.~~

1632 (b)(e) Notwithstanding paragraph (a), for the purpose of
1633 compromising the liability of any taxpayer for tax or interest
1634 on the grounds of doubt as to liability based on the taxpayer's
1635 reasonable reliance on a written determination issued by the
1636 department as described in paragraph (3) (b), the department may
1637 compromise the amount of such tax or interest liability
1638 resulting from such reasonable reliance.

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1639 Section 27. Subsection (6) of section 213.285, Florida
 1640 Statutes, is amended to read:

1641 213.285 Certified audits.—

1642 (6) The department shall review the report of the
 1643 certified audit and shall accept it when it is determined to be
 1644 complete. Once the report is accepted by the department, the
 1645 department shall issue a notice of proposed assessment
 1646 reflecting the determination of any additional liability
 1647 reflected in the report and shall provide the taxpayer with all
 1648 the normal payment, protest, and appeal rights with respect to
 1649 the liability. In cases where the report indicates an
 1650 overpayment has been made, the taxpayer shall submit a properly
 1651 executed application for refund to the department. Otherwise,
 1652 the certified audit report is a final and conclusive
 1653 determination with respect to the tax and period covered. No
 1654 additional assessment may be made by the department for the
 1655 specific taxes and period referenced in the report, except upon
 1656 a showing of fraud or misrepresentation of material facts and
 1657 except for adjustments made under ~~s. 198.16~~ or s. 220.23. This
 1658 determination shall not prevent the department from collecting
 1659 liabilities not covered by the report or from conducting an
 1660 audit or investigation and making an assessment for additional
 1661 tax, penalty, or interest for any tax or period not covered by
 1662 the report.

1663 Section 28. Subsection (2) of section 215.26, Florida
 1664 Statutes, is amended to read:

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1665 215.26 Repayment of funds paid into State Treasury through
1666 error.—

1667 (2) Application for refunds as provided by this section
1668 must be filed with the Chief Financial Officer, except as
1669 otherwise provided in this subsection, within 3 years after the
1670 right to the refund has accrued or else the right is barred.
1671 Except as provided in chapter 198, Florida Statutes 2014, and
1672 ss. 220.23 and 624.50921, an application for a refund of a tax
1673 enumerated in s. 72.011, ~~which tax was paid after September 30,~~
1674 ~~1994, and before July 1, 1999,~~ must be filed with the Chief
1675 Financial Officer ~~within 5 years after the date the tax is paid,~~
1676 ~~and~~ within 3 years after the date the tax was paid for taxes
1677 paid ~~on or after July 1, 1999~~. The Chief Financial Officer may
1678 delegate the authority to accept an application for refund to
1679 any state agency, or the judicial branch, vested by law with the
1680 responsibility for the collection of any tax, license, or
1681 account due. The application for refund must be on a form
1682 approved by the Chief Financial Officer and must be supplemented
1683 with additional proof the Chief Financial Officer deems
1684 necessary to establish the claim; provided, the claim is not
1685 otherwise barred under the laws of this state. Upon receipt of
1686 an application for refund, the judicial branch or the state
1687 agency to which the funds were paid shall make a determination
1688 of the amount due. If an application for refund is denied, in
1689 whole or in part, the judicial branch or such state agency shall
1690 notify the applicant stating the reasons therefor. Upon approval

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1691 of an application for refund, the judicial branch or such state
1692 agency shall furnish the Chief Financial Officer with a properly
1693 executed voucher authorizing payment.

1694 Section 29. Section 733.7011, Florida Statutes, is created
1695 to read:

1696 733.7011 Circuit judge to report names of decedents.—Each
1697 circuit judge shall, on or before the 10th day of every month,
1698 notify the Agency for Health Care Administration of the names of
1699 all decedents; the names and addresses of the respective
1700 appointed personal representatives, administrators, or curators;
1701 the amount of the bonds, if any, required by the court; and the
1702 probable value of the estates, in all estates of decedents whose
1703 wills have been probated or propounded for probate before the
1704 circuit judge or upon estates which letters testamentary or
1705 letters of administration or curatorship have been sought or
1706 granted, during the preceding month. Such report shall contain
1707 any other information that the circuit judge may have concerning
1708 the estates of such decedents. A circuit judge shall also
1709 furnish such further information, from the records and files of
1710 the circuit court in regard to such estates, as the Agency for
1711 Health Care Administration may from time to time require.

1712 Section 30. It is the intent of the Legislature that the
1713 estates of all decedents who died before January 1, 2005,
1714 continue to be subject to the estate tax, and that the
1715 amendments made by sections 20 through 29 of this act apply to
1716 estates of decedents that died on or after January 1, 2005. All

1717 provisions of chapter 198, Florida Statutes 2014, including the
 1718 refund limitations provided in s. 198.29, Florida Statutes 2014,
 1719 shall continue to apply in perpetuity for the estates of
 1720 decedents who died before January 1, 2005. All estate tax liens
 1721 provided in s. 198.22, Florida Statutes 2014, for estates of
 1722 decedents who died on or after January 1, 2005, are released.

1723 Section 31. The Department of Revenue shall maintain the
 1724 availability of forms DR-312 (Affidavit of No Florida Estate Tax
 1725 Due R. 08/13) and DR-313 (Affidavit of No Florida Estate Tax Due
 1726 When Federal Return is Required R. 06/11) until July 1, 2025.

1727 Section 32. Section 288.1046, Florida Statutes, is created
 1728 to read:

1729 288.1046 Defense Works in Florida Incentive.—

1730 (1) As used in this section, the term:

1731 (a) "Florida prime contractor" means a business entity
 1732 operating in the state that is awarded a prime contract.

1733 (b) "Florida small business subcontractor" means a
 1734 business entity that:

1735 1. Maintains its primary place of business in the state;

1736 2. Has 250 or fewer employees, at least 75 percent of whom
 1737 are residents of this state, at the time a qualified subcontract
 1738 award is made;

1739 3. Is awarded a subcontract from a Florida prime
 1740 contractor; and

1741 4. Has no subsidiary or affiliate business relationship to
 1742 the prime contractor making the award.

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1743 (c) "Prime contract" means a contract that is awarded
1744 directly from the Federal Government.

1745 (d) "Qualified defense work" means the manufacturing,
1746 engineering, construction, distribution, research, development,
1747 or other activity related to equipment, supplies, technology, or
1748 other goods or services that directly or indirectly support the
1749 United States Armed Forces or that can be reasonably determined
1750 to support national security, including space-related
1751 activities.

1752 (e) "Qualified subcontract award" means an award for
1753 qualified defense work that is subcontracted, in part or in
1754 whole, from a Florida prime contractor to a Florida small
1755 business subcontractor, which is executed in the state and is
1756 valued at more than \$250,000. The term does not include
1757 subcontracts executed before July 1, 2015.

1758 (2) A Florida prime contractor may apply to the department
1759 to certify that it qualifies for a reduction in the computation
1760 of its adjusted federal income under s. 220.13 by 4 percent of
1761 the qualified subcontract award, divided by the apportionment
1762 factor as described in s. 220.15, if such prime contractor:

1763 (a) Is subject to chapter 220;

1764 (b) Is awarded qualified defense work; and

1765 (c) Makes a qualified subcontract award to a small
1766 business subcontractor.

1767 (3) For taxable years ending on or after December 31,
1768 2015, a Florida prime contractor may reduce its adjusted federal

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1769 income as provided in subsection (2) for taxable years in which
1770 payments were made to the Florida small business subcontractor.
1771 The Florida prime contractor must apply separately to the
1772 department for each qualified subcontract award and provide the
1773 department required documentation including, but not limited to,
1774 the award application and copies of contracts, tax records, or
1775 employment records.

1776 (4) The department may establish application, approval,
1777 appeal, and accountability processes as necessary. The
1778 department may consult with Enterprise Florida, Inc., and the
1779 Florida Defense Support Task Force, as necessary, to administer
1780 this section.

1781 (a) Within 10 days after certifying a qualified
1782 subcontract award, the department shall provide:

- 1783 1. A letter certifying the award to the applicant; and
1784 2. A copy of the letter certifying the award to the
1785 Department of Revenue.

1786 (b) For each Florida prime contractor applicant, the
1787 department may certify up to \$250 million aggregate qualified
1788 subcontract awards per calendar year.

1789 (c) The department may annually certify up to \$2.5 billion
1790 aggregate qualified subcontract awards.

1791 (d) For a multiyear qualified subcontract award, the
1792 department shall certify the full amount of the award under
1793 paragraphs (b) and (c) in the calendar year in which the
1794 subcontract award was made.

1795 (5) The department and the Department of Revenue may adopt
 1796 rules to administer this section.

1797 Section 33. Paragraph (b) of subsection (1) of section
 1798 220.13, Florida Statutes, is amended to read:

1799 220.13 "Adjusted federal income" defined.—

1800 (1) The term "adjusted federal income" means an amount
 1801 equal to the taxpayer's taxable income as defined in subsection
 1802 (2), or such taxable income of more than one taxpayer as
 1803 provided in s. 220.131, for the taxable year, adjusted as
 1804 follows:

1805 (b) Subtractions.—

1806 1. There shall be subtracted from such taxable income:

1807 a. The net operating loss deduction allowable for federal
 1808 income tax purposes under s. 172 of the Internal Revenue Code
 1809 for the taxable year, except that any net operating loss that is
 1810 transferred pursuant to s. 220.194(6) may not be deducted by the
 1811 seller,

1812 b. The net capital loss allowable for federal income tax
 1813 purposes under s. 1212 of the Internal Revenue Code for the
 1814 taxable year,

1815 c. The excess charitable contribution deduction allowable
 1816 for federal income tax purposes under s. 170(d)(2) of the
 1817 Internal Revenue Code for the taxable year, and

1818 d. The excess contributions deductions allowable for
 1819 federal income tax purposes under s. 404 of the Internal Revenue
 1820 Code for the taxable year.

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1821
1822 However, a net operating loss and a capital loss shall never be
1823 carried back as a deduction to a prior taxable year, but all
1824 deductions attributable to such losses shall be deemed net
1825 operating loss carryovers and capital loss carryovers,
1826 respectively, and treated in the same manner, to the same
1827 extent, and for the same time periods as are prescribed for such
1828 carryovers in ss. 172 and 1212, respectively, of the Internal
1829 Revenue Code.

1830 2. There shall be subtracted from such taxable income any
1831 amount to the extent included therein the following:

1832 a. Dividends treated as received from sources without the
1833 United States, as determined under s. 862 of the Internal
1834 Revenue Code.

1835 b. All amounts included in taxable income under s. 78 or
1836 s. 951 of the Internal Revenue Code.

1837
1838 However, as to any amount subtracted under this subparagraph,
1839 there shall be added to such taxable income all expenses
1840 deducted on the taxpayer's return for the taxable year which are
1841 attributable, directly or indirectly, to such subtracted amount.
1842 Further, no amount shall be subtracted with respect to dividends
1843 paid or deemed paid by a Domestic International Sales
1844 Corporation.

1845 3. In computing "adjusted federal income" for taxable
1846 years beginning after December 31, 1976, there shall be allowed

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1847 as a deduction the amount of wages and salaries paid or incurred
1848 within this state for the taxable year for which no deduction is
1849 allowed pursuant to s. 280C(a) of the Internal Revenue Code
1850 (relating to credit for employment of certain new employees).

1851 4. There shall be subtracted from such taxable income any
1852 amount of nonbusiness income included therein.

1853 5. There shall be subtracted any amount of taxes of
1854 foreign countries allowable as credits for taxable years
1855 beginning on or after September 1, 1985, under s. 901 of the
1856 Internal Revenue Code to any corporation which derived less than
1857 20 percent of its gross income or loss for its taxable year
1858 ended in 1984 from sources within the United States, as
1859 described in s. 861(a)(2)(A) of the Internal Revenue Code, not
1860 including credits allowed under ss. 902 and 960 of the Internal
1861 Revenue Code, withholding taxes on dividends within the meaning
1862 of sub-subparagraph 2.a., and withholding taxes on royalties,
1863 interest, technical service fees, and capital gains.

1864 6. There shall be subtracted from such taxable income 4
1865 percent of the amount of the qualified subcontract award
1866 certified by the Department of Economic Opportunity and paid to
1867 the Florida small business subcontractor pursuant to s.
1868 288.1046, divided by the apportionment factor as described in s.
1869 220.15.

1870 ~~7.6.~~ Notwithstanding any other provision of this code,
1871 except with respect to amounts subtracted pursuant to
1872 subparagraphs 1. and 3., any increment of any apportionment

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1873 factor which is directly related to an increment of gross
 1874 receipts or income which is deducted, subtracted, or otherwise
 1875 excluded in determining adjusted federal income shall be
 1876 excluded from both the numerator and denominator of such
 1877 apportionment factor. Further, all valuations made for
 1878 apportionment factor purposes shall be made on a basis
 1879 consistent with the taxpayer's method of accounting for federal
 1880 income tax purposes.

1881 Section 34. Effective upon this act becoming a law,
 1882 paragraphs (d) and (t) of subsection (1) of section 220.03,
 1883 Florida Statutes, are amended to read:

1884 220.03 Definitions.—

1885 (1) SPECIFIC TERMS.—When used in this code, and when not
 1886 otherwise distinctly expressed or manifestly incompatible with
 1887 the intent thereof, the following terms shall have the following
 1888 meanings:

1889 (d) "Community contribution" means the grant by a business
 1890 firm of any of the following items:

- 1891 1. Cash or other liquid assets.
- 1892 2. Real property.
- 1893 3. Goods or inventory.
- 1894 4. Other physical resources as identified by the
 1895 department.

1896
 1897 This paragraph expires June 30, 2017 ~~on the date specified in s.~~
 1898 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1899 (t) "Project" means any activity undertaken by an eligible
 1900 sponsor, as defined in s. 220.183(2)(c), which is designed to
 1901 construct, improve, or substantially rehabilitate housing that
 1902 is affordable to low-income or very-low-income households as
 1903 defined in s. 420.9071(19) and (28); designed to provide
 1904 commercial, industrial, or public resources and facilities; or
 1905 designed to improve entrepreneurial and job-development
 1906 opportunities for low-income persons. A project may be the
 1907 investment necessary to increase access to high-speed broadband
 1908 capability in a rural community which had an enterprise zone
 1909 designated pursuant to s. 290.0065 as of May 1, 2015 ~~rural~~
 1910 ~~communities with enterprise zones~~, including projects that
 1911 result in improvements to communications assets that are owned
 1912 by a business. A project may include the provision of museum
 1913 educational programs and materials that are directly related to
 1914 any project approved between January 1, 1996, and December 31,
 1915 1999, and located in an area which was in an enterprise zone
 1916 designated pursuant to s. 290.0065 as of May 1, 2015. This
 1917 paragraph does not preclude projects that propose to construct
 1918 or rehabilitate low-income or very-low-income housing on
 1919 scattered sites. With respect to housing, contributions may be
 1920 used to pay the following eligible project-related activities:
 1921 1. Project development, impact, and management fees for
 1922 low-income or very-low-income housing projects;
 1923 2. Down payment and closing costs for eligible persons, as
 1924 defined in s. 420.9071(19) and (28);

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1925 3. Administrative costs, including housing counseling and
 1926 marketing fees, not to exceed 10 percent of the community
 1927 contribution, directly related to low-income or very-low-income
 1928 projects; and

1929 4. Removal of liens recorded against residential property
 1930 by municipal, county, or special-district local governments when
 1931 satisfaction of the lien is a necessary precedent to the
 1932 transfer of the property to an eligible person, as defined in s.
 1933 420.9071(19) and (28), for the purpose of promoting home
 1934 ownership. Contributions for lien removal must be received from
 1935 a nonrelated third party.

1936
 1937 ~~The provisions of This paragraph expires shall expire and be~~
 1938 ~~void on June 30, 2017 2015.~~

1939 Section 35. Paragraph (c) of subsection (1), paragraph (d)
 1940 of subsection (2), and subsection (5) of section 220.183,
 1941 Florida Statutes, are amended to read:

1942 220.183 Community contribution tax credit.—

1943 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1944 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1945 SPENDING.—

1946 (c) The total amount of tax credit which may be granted
 1947 for all programs approved under this section, s. 212.08(5)(p),
 1948 and s. 624.5105 is \$18.4 million in fiscal year 2015-2016 and
 1949 \$11.2 million in fiscal year 2016-2017 ~~annually~~ for projects
 1950 that provide homeownership opportunities for low-income or very-

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1951 low-income households as defined in s. 420.9071 and \$3.5 million
 1952 in fiscal year 2015-2016 and \$2.1 million in fiscal year 2016-
 1953 2017 ~~annually~~ for all other projects.

1954 (2) ELIGIBILITY REQUIREMENTS.—

1955 (d) The project shall be located in an area which was
 1956 designated as an enterprise zone pursuant to s. 290.0065 as of
 1957 May 1, 2015, or a Front Porch Florida Community. Any project
 1958 designed to construct or rehabilitate housing for low-income or
 1959 very-low-income households as defined in s. 420.9071(19) and
 1960 (28) is exempt from the area requirement of this paragraph. This
 1961 section does not preclude projects that propose to construct or
 1962 rehabilitate housing for low-income or very-low-income
 1963 households on scattered sites. Any project designed to provide
 1964 increased access to high-speed broadband capabilities which
 1965 includes coverage of a rural enterprise zone may locate the
 1966 project's infrastructure in any area of a rural county.

1967 (5) EXPIRATION.—The provisions of this section, except
 1968 paragraph (1)(e), ~~expire and are void on~~ June 30, 2017 ~~2016~~.

1969 Section 36. Paragraph (c) of subsection (1), paragraph (d)
 1970 of subsection (2), and subsection (6) of section 624.5105,
 1971 Florida Statutes, are amended to read:

1972 624.5105 Community contribution tax credit; authorization;
 1973 limitations; eligibility and application requirements;
 1974 administration; definitions; expiration.—

1975 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1976 (c) The total amount of tax credit which may be granted

1977 for all programs approved under this section and ss.
 1978 212.08(5) (p) and 220.183 is \$18.4 million in fiscal year 2015-
 1979 2016 and \$11.2 million in fiscal year 2016-2017 ~~annually~~ for
 1980 projects that provide homeownership opportunities for low-income
 1981 or very-low-income households as defined in s. 420.9071 and \$3.5
 1982 million in fiscal year 2015-2016 and \$2.1 million in fiscal year
 1983 2016-2017 ~~annually~~ for all other projects.

1984 (2) ELIGIBILITY REQUIREMENTS.—

1985 (d) The project shall be located in an area which was
 1986 designated as an enterprise zone pursuant to s. 290.0065 as of
 1987 May 1, 2015, or a Front Porch Community. Any project designed to
 1988 construct or rehabilitate housing for low-income or very-low-
 1989 income households as defined in s. 420.9071(19) and (28) is
 1990 exempt from the area requirement of this paragraph.

1991 (6) EXPIRATION.—The provisions of this section, except
 1992 paragraph (1)(e), expire and are void on June 30, 2017 ~~2016~~.

1993 Section 37. For the purpose of incorporating the amendment
 1994 made by this act to section 220.183, Florida Statutes, in a
 1995 reference thereto, subsection (8) of section 220.02, Florida
 1996 Statutes, is reenacted to read:

1997 220.02 Legislative intent.—

1998 (8) It is the intent of the Legislature that credits
 1999 against either the corporate income tax or the franchise tax be
 2000 applied in the following order: those enumerated in s. 631.828,
 2001 those enumerated in s. 220.191, those enumerated in s. 220.181,
 2002 those enumerated in s. 220.183, those enumerated in s. 220.182,

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2003 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 2004 those enumerated in s. 220.184, those enumerated in s. 220.186,
 2005 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 2006 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 2007 those enumerated in s. 220.192, those enumerated in s. 220.193,
 2008 those enumerated in s. 288.9916, those enumerated in s.
 2009 220.1899, those enumerated in s. 220.194, and those enumerated
 2010 in s. 220.196.

2011 Section 38. For the purpose of incorporating the
 2012 amendments made by this act to sections 212.08 and 624.5105,
 2013 Florida Statutes, in references thereto, paragraph (g) of
 2014 subsection (1) of section 220.183, Florida Statutes, is
 2015 reenacted to read:

2016 220.183 Community contribution tax credit.—

2017 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 2018 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 2019 SPENDING.—

2020 (g) A taxpayer who is eligible to receive the credit
 2021 provided for in s. 624.5105 is not eligible to receive the
 2022 credit provided by this section.

2023 Section 39. For the purpose of incorporating the
 2024 amendments made by this act to sections 212.08, 220.183, and
 2025 624.5105, Florida Statutes, in references thereto, paragraph (a)
 2026 of subsection (4) of section 377.809, Florida Statutes, is
 2027 reenacted to read:

2028 377.809 Energy Economic Zone Pilot Program.—

2029 (4) (a) Beginning July 1, 2012, all the incentives and
 2030 benefits provided for enterprise zones pursuant to state law
 2031 shall be available to the energy economic zones designated
 2032 pursuant to this section on or before July 1, 2010. In order to
 2033 provide incentives, by March 1, 2012, each local governing body
 2034 that has jurisdiction over an energy economic zone must, by
 2035 local ordinance, establish the boundary of the energy economic
 2036 zone, specify applicable energy-efficiency standards, and
 2037 determine eligibility criteria for the application of state and
 2038 local incentives and benefits in the energy economic zone.
 2039 However, in order to receive benefits provided under s. 288.106,
 2040 a business must be a qualified target industry business under s.
 2041 288.106 for state purposes. An energy economic zone's boundary
 2042 may be revised by local ordinance. Such incentives and benefits
 2043 include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183,
 2044 288.106, and 624.5105 and the public utility discounts provided
 2045 in s. 290.007(8). The exemption provided in s. 212.08(5)(c)
 2046 shall be for renewable energy as defined in s. 377.803. For
 2047 purposes of this section, any applicable requirements for
 2048 employee residency for higher refund or credit thresholds must
 2049 be based on employee residency in the energy economic zone or an
 2050 enterprise zone. A business in an energy economic zone may also
 2051 be eligible for funding under ss. 288.047 and 445.003, and a
 2052 transportation project in an energy economic zone shall be
 2053 provided priority in funding under s. 339.2821. Other projects
 2054 shall be given priority ranking to the extent practicable for

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2055 grants administered under state energy programs.

2056 Section 40. Subsection (2) of section 220.196, Florida
 2057 Statutes, is amended to read:

2058 220.196 Research and development tax credit.—

2059 (2) TAX CREDIT.—

2060 (a) As provided in this section ~~Subject to the limitations~~
 2061 ~~contained in paragraph (e),~~ a business enterprise is eligible
 2062 for a credit against the tax imposed by this chapter if it: ~~the~~
 2063 ~~business enterprise~~

2064 1. Has qualified research expenses in this state in the
 2065 taxable year exceeding the base amount; ~~and, for the same~~
 2066 ~~taxable year,~~

2067 2. Claims and is allowed a research credit for such
 2068 qualified research expenses under 26 U.S.C. s. 41 for the same
 2069 taxable year as subparagraph 1.; and

2070 3. Is a qualified target industry business as defined in
 2071 s. 288.106(2)(n). Only qualified target industry businesses in
 2072 the manufacturing, life sciences, information technology,
 2073 aviation and aerospace, homeland security and defense, cloud
 2074 information technology, marine sciences, materials science, and
 2075 nanotechnology industries may qualify for a credit pursuant to
 2076 this section. A business applying for a credit pursuant to this
 2077 section shall include a letter from the Department of Economic
 2078 Opportunity certifying whether the business meets the
 2079 requirements of this subparagraph with its application for
 2080 credit. The Department of Economic Opportunity shall provide

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2081 such a letter upon receiving a request for one.

2082 (b)~~(a)~~ The tax credit shall be 10 percent of the excess
2083 qualified research expenses over the base amount. However, the
2084 maximum tax credit for a business enterprise that has not been
2085 in existence for at least 4 taxable years immediately preceding
2086 the taxable year is reduced by 25 percent for each taxable year
2087 for which the business enterprise, or a predecessor corporation
2088 that was a business enterprise, did not exist.

2089 (c)~~(b)~~ The credit taken in any taxable year may not exceed
2090 50 percent of the business enterprise's remaining net income tax
2091 liability under this chapter after all other credits have been
2092 applied under s. 220.02(8).

2093 (d)~~(e)~~ Any unused credit authorized under this section may
2094 be carried forward and claimed by the taxpayer for up to 5
2095 years.

2096 (e)~~(d)~~ The combined total amount of tax credits which may
2097 be granted to all business enterprises under this section during
2098 any calendar year is \$9 million, except that the combined total
2099 may not exceed \$23 million during each of the calendar years
2100 2016, 2017, and 2018. Applications may be filed with the
2101 department on or after March 20 and before March 27 for
2102 qualified research expenses incurred within the preceding
2103 calendar year. If the total, and credits for all applicants
2104 exceed the maximum amount allowed pursuant to this paragraph,
2105 the credits shall be allocated on a prorated basis ~~granted in~~
2106 ~~the order in which completed applications are received.~~

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2107 Section 41. Paragraph (f) of subsection (2) of section
 2108 220.1845, Florida Statutes, is amended to read:

2109 220.1845 Contaminated site rehabilitation tax credit.—

2110 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

2111 (f) The total amount of the tax credits which may be
 2112 granted under this section is \$17 million in the 2015-2016
 2113 fiscal year and \$5 million annually thereafter.

2114 Section 42. Subsections (4), (5), and (11) of section
 2115 376.30781, Florida Statutes, are amended to read:

2116 376.30781 Tax credits for rehabilitation of drycleaning-
 2117 solvent-contaminated sites and brownfield sites in designated
 2118 brownfield areas; application process; rulemaking authority;
 2119 revocation authority.—

2120 (4) The Department of Environmental Protection is
 2121 responsible for allocating the tax credits provided for in s.
 2122 220.1845, which may not exceed a total of \$17 million in tax
 2123 credits in the 2015-2016 fiscal year and \$5 million in tax
 2124 credits annually thereafter.

2125 (5) To claim the credit for site rehabilitation or solid
 2126 waste removal, each tax credit applicant must apply to the
 2127 Department of Environmental Protection for an allocation of the
 2128 ~~\$5 million~~ annual credit provided in s. 220.1845 by filing a tax
 2129 credit application with the Division of Waste Management on a
 2130 form developed by the Department of Environmental Protection in
 2131 cooperation with the Department of Revenue. The form shall
 2132 include an affidavit from each tax credit applicant certifying

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2133 that all information contained in the application, including all
2134 records of costs incurred and claimed in the tax credit
2135 application, are true and correct. If the application is
2136 submitted pursuant to subparagraph (3)(a)2., the form must
2137 include an affidavit signed by the real property owner stating
2138 that it is not, and has never been, the owner or operator of the
2139 drycleaning facility where the contamination exists. Approval of
2140 tax credits must be accomplished on a first-come, first-served
2141 basis based upon the date and time complete applications are
2142 received by the Division of Waste Management, subject to the
2143 limitations of subsection (14). To be eligible for a tax credit,
2144 the tax credit applicant must:

2145 (a) For site rehabilitation tax credits, have entered into
2146 a voluntary cleanup agreement with the Department of
2147 Environmental Protection for a drycleaning-solvent-contaminated
2148 site or a Brownfield Site Rehabilitation Agreement, as
2149 applicable, and have paid all deductibles pursuant to s.
2150 376.3078(3)(e) for eligible drycleaning-solvent-cleanup program
2151 sites, as applicable. A site rehabilitation tax credit applicant
2152 must submit only a single completed application per site for
2153 each calendar year's site rehabilitation costs. A site
2154 rehabilitation application must be received by the Division of
2155 Waste Management of the Department of Environmental Protection
2156 by January 31 of the year after the calendar year for which site
2157 rehabilitation costs are being claimed in a tax credit
2158 application. All site rehabilitation costs claimed must have

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2159 | been for work conducted between January 1 and December 31 of the
2160 | year for which the application is being submitted. All payment
2161 | requests must have been received and all costs must have been
2162 | paid prior to submittal of the tax credit application, but no
2163 | later than January 31 of the year after the calendar year for
2164 | which site rehabilitation costs are being claimed.

2165 | (b) For solid waste removal tax credits, have entered into
2166 | a brownfield site rehabilitation agreement with the Department
2167 | of Environmental Protection. A solid waste removal tax credit
2168 | applicant must submit only a single complete application per
2169 | brownfield site, as defined in the brownfield site
2170 | rehabilitation agreement, for solid waste removal costs. A solid
2171 | waste removal tax credit application must be received by the
2172 | Division of Waste Management of the Department of Environmental
2173 | Protection subsequent to the completion of the requirements
2174 | listed in paragraph (3) (e).

2175 | (11) If a tax credit applicant does not receive a tax
2176 | credit allocation due to an exhaustion of the ~~\$5-million~~ annual
2177 | tax credit provided in s. 220.1845 authorization, such
2178 | application will then be included in the same first-come, first-
2179 | served order in the next year's annual tax credit allocation, if
2180 | any, based on the prior year application.

2181 | Section 43. Subsection (4) of section 564.06, Florida
2182 | Statutes, is amended to read:

2183 | 564.06 Excise taxes on wines and beverages.—

2184 | (4) As to cider, which is made from the normal alcoholic

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2185 fermentation of the juice of sound, ripe apples or pears,
2186 including but not limited to flavored, sparkling, or carbonated
2187 cider and cider made from condensed apple or pear must, that
2188 contain not less than one-half of 1 percent of alcohol by volume
2189 and not more than 7 percent of alcohol by volume, there shall be
2190 paid by all manufacturers and distributors a tax at the rate of
2191 \$.89 per gallon. With the sole exception of the excise tax rate,
2192 cider shall be considered wine and shall be subject to the
2193 provisions of this chapter.

2194 Section 44. Clothes, school supplies, and personal
2195 computers and personal computer-related accessories sales tax
2196 holiday.-

2197 (1) The tax levied under chapter 212, Florida Statutes,
2198 may not be collected during the period from 12:01 a.m. on July
2199 31, 2015, through 11:59 p.m. on August 2, 2015, on the retail
2200 sale of:

2201 (a) Clothing, wallets, or bags, including handbags,
2202 backpacks, fanny packs, and diaper bags, but excluding
2203 briefcases, suitcases, and other garment bags, having a sales
2204 price of \$100 or less per item. As used in this paragraph, the
2205 term "clothing" means:

2206 1. Any article of wearing apparel intended to be worn on
2207 or about the human body, excluding watches, watchbands, jewelry,
2208 umbrellas, and handkerchiefs; and

2209 2. All footwear, excluding skis, swim fins, roller blades,
2210 and skates.

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2211 (b) School supplies having a sales price of \$15 or less
2212 per item. As used in this paragraph, the term "school supplies"
2213 means pens, pencils, erasers, crayons, notebooks, notebook
2214 filler paper, legal pads, binders, lunch boxes, construction
2215 paper, markers, folders, poster board, composition books, poster
2216 paper, scissors, cellophane tape, glue or paste, rulers,
2217 computer disks, protractors, compasses, and calculators.

2218 (2) The tax levied under chapter 212, Florida
2219 Statutes, may not be collected during the period from 12:01 a.m.
2220 on July 31, 2015, through 11:59 p.m. on August 2, 2015, on the
2221 first \$750 of the sales price of personal computers or personal
2222 computer-related accessories purchased for noncommercial home or
2223 personal use. As used in this subsection, the term:

2224 (a) "Personal computers" includes electronic book readers,
2225 laptops, desktops, handhelds, tablets, or tower computers. The
2226 term does not include cellular telephones, video game consoles,
2227 digital media receivers, or devices that are not primarily
2228 designed to process data.

2229 (b) "Personal computer-related accessories" includes
2230 keyboards, mice, personal digital assistants, monitors, other
2231 peripheral devices, modems, routers, and nonrecreational
2232 software, regardless of whether the accessories are used in
2233 association with a personal computer base unit. The term does
2234 not include furniture or systems, devices, software, or
2235 peripherals that are designed or intended primarily for
2236 recreational use.

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2237 (c) "Monitors" does not include devices that include a
2238 television tuner.

2239 (3) The tax exemptions provided in this section do not
2240 apply to sales within a theme park or entertainment complex as
2241 defined in s. 509.013(9), Florida Statutes, within a public
2242 lodging establishment as defined in s. 509.013(4), Florida
2243 Statutes, or within an airport as defined in s. 330.27(2),
2244 Florida Statutes.

2245 (4) The Department of Revenue may, and all conditions are
2246 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
2247 and 120.54, Florida Statutes, to administer this section.

2248 (5) For the 2014-2015 fiscal year, the sum of \$235,695 in
2249 nonrecurring funds is appropriated from the General Revenue Fund
2250 to the Department of Revenue for the purpose of implementing
2251 this section. Funds remaining unexpended or unencumbered from
2252 this appropriation as of June 30, 2015, shall revert and be
2253 reappropriated for the same purpose in the 2015-2016 fiscal
2254 year.

2255 Section 45. Small business Saturday sales tax holiday.-

2256 (1) As used in this section, the term "small business"
2257 means a dealer, as defined in s. 212.06, Florida Statutes, that
2258 registered with the Department of Revenue and began operation no
2259 later than March 3, 2015, and that owed and remitted to the
2260 Department of Revenue less than \$200,000 in total tax under
2261 chapter 212, Florida Statutes, for the 1-year period ending on
2262 September 30, 2015. If the dealer has not been in operation for

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2263 a 1-year period as of September 30, 2015, the dealer must have
2264 owed and remitted less than \$200,000 in total tax under chapter
2265 212, Florida Statutes, for the period beginning on the day that
2266 the dealer began operation and ending on September 30, 2015, in
2267 order to qualify as a small business under this section. If the
2268 dealer is eligible to file a consolidated return pursuant to s.
2269 212.11(1)(e), Florida Statutes, the total tax under chapter 212,
2270 Florida Statutes, owed and remitted from all of the dealer's
2271 places of business must be less than \$200,000 in the applicable
2272 period ending on September 30, 2015.

2273 (2) The tax levied under chapter 212, Florida Statutes,
2274 may not be collected by a small business during the period from
2275 12:01 a.m. on November 28, 2015, through 11:59 p.m. on November
2276 28, 2015, on the retail sale, as defined in s. 212.02(14),
2277 Florida Statutes, of any item or article of tangible personal
2278 property, as defined in s. 212.02(19), Florida Statutes, having
2279 a sales price of \$1,000 or less per item.

2280 (3) The Department of Revenue may, and all conditions are
2281 deemed to be met to, adopt emergency rules pursuant to ss.
2282 120.536(1) and 120.54, Florida Statutes, to administer this
2283 section.

2284 (4) For the 2015-2016 fiscal year, the sum of \$118,121 in
2285 nonrecurring funds is appropriated from the General Revenue Fund
2286 to the Department of Revenue for the purpose of implementing the
2287 provisions of this section.

2288 Section 46. July 4th sales tax holiday.—

2289 (1) The tax levied under chapter 212, Florida Statutes,
 2290 may not be collected during the period from 12:01 a.m. on July
 2291 4, 2015, through 11:59 p.m. on July 4, 2015, on the retail sale,
 2292 as defined in s. 212.02(14), Florida Statutes, of:

2293 (a) Firearms. For purposes of this section, the term
 2294 "firearms" means rifles, shotguns, spearguns, crossbows, and
 2295 bows. The term "firearms" does not include destructive devices
 2296 as defined in s. 790.001(4), Florida Statutes.

2297 (b) Ammunition for firearms.

2298 (c) Camping tents.

2299 (d) Fishing supplies. For purposes of this section, the
 2300 term "fishing supplies" means rods, reels, bait, and fishing
 2301 tackle. The term "fishing supplies" does not include supplies
 2302 used for commercial fishing purposes.

2303 (2) The tax exemptions provided in this section do not
 2304 apply to sales within a theme park or entertainment complex as
 2305 defined in s. 509.013(9), Florida Statutes, within a public
 2306 lodging establishment as defined in s. 509.013(4), Florida
 2307 Statutes, or within an airport as defined in s. 330.27(2),
 2308 Florida Statutes.

2309 (3) The Department of Revenue may, and all conditions are
 2310 deemed to be met to, adopt emergency rules pursuant to ss.
 2311 120.536(1) and 120.54, Florida Statutes, to administer this
 2312 section.

2313 (4) For the 2014-2015 fiscal year, the sum of \$123,237 in
 2314 nonrecurring funds is appropriated from the General Revenue Fund

2315 to the Department of Revenue for the purpose of administering
 2316 this section. Funds remaining unexpended or unencumbered from
 2317 this appropriation as of June 30, 2015, shall revert and be
 2318 reappropriated for the same purpose in the 2015-2016 fiscal
 2319 year.

2320 Section 47. Paragraph (a) of subsection (8) of section
 2321 624.509, Florida Statutes, is amended to read:

2322 624.509 Premium tax; rate and computation.—

2323 (8) The premium tax authorized by this section may not be
 2324 imposed on:

2325 (a) Any portion of the title insurance premium, as defined
 2326 in s. 627.7711, retained by a title insurance agent or agency.

2327 It is the intent of the Legislature that the continuation of
 2328 this exemption be contingent on title insurers adding employees
 2329 to their payroll. Between July 1, 2014, and July 1, 2016, title
 2330 insurers currently holding a valid certificate of authority from
 2331 this state shall, in the aggregate, add a minimum of 600
 2332 Florida-based employees to their payroll, as verified by the
 2333 Department of Economic Opportunity. The department shall submit
 2334 such verification to the President of the Senate and the Speaker
 2335 of the House of Representatives by October 1, 2016. This
 2336 paragraph expires December 31, 2018 ~~2017~~, unless reenacted by
 2337 the Legislature before that date; or

2338 Section 48. Subsection (4) of section 561.57, Florida
 2339 Statutes, is amended to read:

2340 561.57 Deliveries by licensees.—

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2341 (4) A vehicle permit may be obtained by a licensed vendor
2342 or any person authorized in subsection (3) upon application ~~and~~
2343 ~~payment of a fee of \$5 per vehicle~~ to the division. The
2344 signature of the person authorized in subsection (3) must be
2345 included on the vehicle permit application. Such permit remains
2346 valid and does not expire unless the vendor or any person
2347 authorized in subsection (3) disposes of his or her vehicle, or
2348 the vendor's alcoholic beverage license is transferred,
2349 canceled, not renewed, or is revoked by the division, whichever
2350 occurs first. The division shall cancel a vehicle permit issued
2351 to a vendor upon request from the vendor. The division shall
2352 cancel a vehicle permit issued to any person authorized in
2353 subsection (3) upon request from that person or the vendor. By
2354 acceptance of a vehicle permit, the vendor or any person
2355 authorized in subsection (3) agrees that such vehicle is always
2356 subject to inspection and search without a search warrant, for
2357 the purpose of ascertaining that all provisions of the alcoholic
2358 beverage laws are complied with, by authorized employees of the
2359 division and also by sheriffs, deputy sheriffs, and police
2360 officers during business hours or other times that the vehicle
2361 is being used to transport or deliver alcoholic beverages. A
2362 vehicle permit issued under this subsection and invoices or
2363 sales tickets for alcoholic beverages purchased and transported
2364 must be carried in the vehicle used by the vendor or any person
2365 authorized in subsection (3) when the vendor's alcoholic
2366 beverages are being transported or delivered.

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2367 Section 49. The Department of Revenue may, and all
2368 conditions are deemed to be met to, adopt emergency rules
2369 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
2370 implementing the amendments made by this act to ss. 202.12 and
2371 202.27, Florida Statutes. Emergency rules adopted pursuant to
2372 this section shall expire 6 months after adoption.

2373 Section 50. Except as otherwise expressly provided in this
2374 act and except for this section, which shall take effect upon
2375 this act becoming a law, this act shall take effect July 1,
2376 2015.