



1 A bill to be entitled
2 An act relating to taxation; amending s. 196.1975,
3 F.S.; requiring certain corporations that provide
4 homes for the aged to file specified affidavits with
5 their annual tax exemption applications; providing an
6 exemption; authorizing the property appraiser to
7 request specified additional documentation under
8 certain conditions; amending s. 196.1978, F.S.;
9 discounting property taxes for properties that offer
10 affordable housing to specified low-income persons and
11 families; providing requirements for such discount;
12 amending s. 198.30, F.S.; removing a requirement for
13 circuit judges to report certain information regarding
14 a decedent's estate to the Department of Revenue;
15 amending s. 192.001, F.S.; revising the definition of
16 the term "inventory" to include specified construction
17 and agricultural equipment under certain
18 circumstances; amending s. 206.02, F.S.; deleting
19 license application and renewal taxes for terminal
20 supplier and motor fuel importer, exporter, blender,
21 and wholesaler licenses; amending s. 206.021, F.S.;
22 deleting license application and renewal taxes for
23 private or common carrier of motor fuel licenses;
24 amending s. 206.022, F.S.; deleting license
25 application and renewal taxes for terminal operator



26 licenses; amending ss. 206.03 and 206.045, F.S.;

27 conforming provisions to changes made by this act;

28 repealing ss. 206.405 and 206.406, F.S., relating to

29 the receipt and deposit of funds received from the

30 payment of certain motor fuel license taxes; amending

31 s. 206.41, F.S.; deleting the fee deducted from

32 quarterly motor fuel refund claims to qualified

33 taxpayers; amending ss. 206.9943, 206.9952, and

34 206.9865, F.S.; deleting application and renewal fees

35 for pollutant tax, natural gas fuel retailer, and

36 aviation fuel tax licenses; amending 210.20, F.S.;

37 deleting specified cigarette taxes from being

38 deposited into a specified trust fund for biomedical

39 research purposes; amending s. 212.031, F.S.; reducing

40 the tax levied on the renting, leasing, letting, and

41 granting of a license for the use of real property;

42 providing applicability; amending s. 212.04, F.S.;

43 authorizing refunds or credits of taxes paid on

44 admissions subsequently resold to exempt entities;

45 amending s. 212.0515, F.S.; deleting provisions

46 relating to required notice by vending machine

47 operators, awards for reporting certain violations,

48 and penalties for certain violations; amending s.

49 212.0596, F.S.; deleting authority for the department

50 to establish a waiver for certain registration fees;



51 amending s. 212.08, F.S.; revising the sales and use
52 tax exemption for certain farm trailers; exempting
53 certain animal and aquaculture health products,
54 fencing materials, and oxygen products from the sales
55 and use tax; specifying the total amount of community
56 contribution tax credits that may be granted for
57 contributions made to eligible sponsors of specified
58 projects; extending the expiration date of the
59 community contribution tax credit program; specifying
60 criteria under which certain entities that operate a
61 municipally owned golf course may receive a tax
62 exemption when making payments to a dealer; providing
63 sales tax exemptions for products used to absorb
64 menstrual flow, diapers, and incontinence products;
65 providing an annual sales tax holiday for purchases of
66 certain clothing and footwear by eligible military
67 veterans; authorizing certain dealers to opt out of
68 participating in such tax exemption; providing
69 requirements to opt out of participation; authorizing
70 the department to adopt rules; providing a sales tax
71 exemption for certain sales between related persons as
72 described under specified federal laws and
73 regulations; providing requirements for such
74 exemption; providing definitions; amending s. 212.18,
75 F.S.; deleting the application fees to obtain a



76 certificate of registration as a sales tax dealer;
77 amending s. 220.03, F.S.; extending the expiration
78 date for the definitions of the terms "community
79 contribution" and "project" in the income tax code;
80 amending s. 220.183, F.S.; specifying the total amount
81 of community contribution tax credits that may be
82 granted for contributions made to eligible sponsors of
83 specified projects; extending the expiration date of
84 specified provisions relating to community
85 contribution tax credits; amending s. 220.1845, F.S.;
86 specifying the tax credits available for contaminated
87 site rehabilitation in a specified year and annually
88 thereafter; amending s. 220.196, F.S.; specifying the
89 amount of research and development tax credits that
90 may be granted to business enterprises in a specified
91 year; amending s. 220.222, F.S.; deleting a provision
92 that limits the time period for filing certain
93 corporate income tax filings; amending s. 220.33,
94 F.S.; specifying filing days for estimated payments
95 for corporate income tax purposes; amending s. 320.04,
96 F.S.; authorizing specified entities to contract with
97 license tag agents for services related to issuance
98 and renewal of license tag registrations and motor
99 vehicle titles; providing requirements for such
100 contracts; amending ss. 320.08 and 320.10, F.S.;



101 exempting certain marine boat trailers from license
102 taxes; amending s. 320.102, F.S.; exempting certain
103 marine boat trailers from a variety of fees, charges,
104 taxes, and surcharges; amending s. 336.021, F.S.;
105 authorizing a county to reimpose a current local
106 option fuel tax rate under certain circumstances;
107 amending 336.025, F.S.; authorizing a county to
108 reimpose a current local option fuel tax rate under
109 certain circumstances; requiring the rescission of
110 such rate on a specified date; amending s. 376.30781,
111 F.S.; revising the total amount of tax credits that
112 may be granted for the rehabilitation of drycleaning-
113 solvent-contaminated sites and brownfield sites in a
114 specified year and annually thereafter; amending s.
115 376.70, F.S.; deleting provisions relating to
116 drycleaning facility registration fees; amending s.
117 376.75, F.S.; deleting the registration fee for a
118 certain pollutant tax license to import
119 perchloroethylene; amending ss. 443.131 and 443.141,
120 F.S.; revising the date on which certain employer
121 contributions are due; providing a definition;
122 amending s. 443.163, F.S.; authorizing the tax
123 collection service provider to waive penalties for
124 late-filed returns under certain circumstances;
125 amending s. 563.01, F.S.; revising the definitions of



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126 | the terms "beer" and "malt beverage" for purposes of
127 | the Beverage Law; amending s. 624.5105, F.S.;
128 | specifying the total amount of community contribution
129 | tax credits that may be granted each fiscal year;
130 | extending the expiration date of specified provisions
131 | relating to community contribution tax credits;
132 | amending s. 733.2121, F.S.; requiring a personal
133 | representative to serve notice of creditors on the
134 | department only if the department is a creditor;
135 | providing sales tax exemptions for the retail sale of
136 | certain clothing, school supplies, personal computers,
137 | personal computer-related accessories, disaster
138 | preparedness supplies, and educational textbooks and
139 | instructional materials during specified periods;
140 | providing exceptions; authorizing, and providing
141 | requirements for, certain dealers to opt out of
142 | participating in such tax exemption; authorizing the
143 | department to adopt emergency rules; amending s.
144 | 206.998, F.S.; conforming provisions to changes made
145 | by this act; providing repeal dates; providing for
146 | retroactive application; providing applicability;
147 | providing appropriations; providing effective dates.

148 |
149 | Be It Enacted by the Legislature of the State of Florida:
150 |



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151 Section 1. Paragraph (c) is added to subsection (4) of
152 section 196.1975, Florida Statutes, to read:

153 196.1975 Exemption for property used by nonprofit homes
154 for the aged.—Nonprofit homes for the aged are exempt to the
155 extent that they meet the following criteria:

156 (4)

157 (c) Each not-for-profit corporation applying for an
158 exemption under paragraph (a) must file with its annual
159 application for exemption an affidavit approved by the
160 Department of Revenue from each person who occupies a unit or
161 apartment stating the person's income. The affidavit is prima
162 facie evidence of the person's income. The corporation is not
163 required to provide an affidavit from a resident who is a
164 totally and permanently disabled veteran who meets the
165 requirements of s. 196.081. If, at a later time, the property
166 appraiser determines that additional documentation proving an
167 affiant's income is necessary, the property appraiser may
168 request such documentation.

169 Section 2. Effective January 1, 2018, section 196.1978,
170 Florida Statutes, is amended to read:

171 196.1978 Affordable housing property exemption.—

172 (1) Property used to provide affordable housing to
173 eligible persons as defined by s. 159.603 and natural persons or
174 families meeting the extremely-low-income, very-low-income, low-
175 income, or moderate-income limits specified in s. 420.0004,



176 | which is owned entirely by a nonprofit entity that is a
177 | corporation not for profit, qualified as charitable under s.
178 | 501(c)(3) of the Internal Revenue Code and in compliance with
179 | Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned
180 | by an exempt entity and used for a charitable purpose, and those
181 | portions of the affordable housing property that provide housing
182 | to natural persons or families classified as extremely low
183 | income, very low income, low income, or moderate income under s.
184 | 420.0004 are exempt from ad valorem taxation to the extent
185 | authorized under s. 196.196. All property identified in this
186 | section must comply with the criteria provided under s. 196.195
187 | for determining exempt status and applied by property appraisers
188 | on an annual basis. The Legislature intends that any property
189 | owned by a limited liability company which is disregarded as an
190 | entity for federal income tax purposes pursuant to Treasury
191 | Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole
192 | member.

193 | (2) (a) Notwithstanding ss. 196.195 and 196.196, property
194 | in a multifamily project that meets the requirements of this
195 | paragraph is considered property used for a charitable purpose
196 | and shall receive a 50 percent discount from the amount of ad
197 | valorem tax otherwise owed beginning in the 16th year of the
198 | term of the recorded agreement on those portions of the
199 | affordable housing property that provide housing to natural
200 | persons or families meeting the extremely-low-income, very-low-



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201 income, or low-income limits specified in s. 420.0004. The
202 multifamily project must:

203 1. Contain more than 70 units that are used to provide
204 affordable housing to natural persons or families meeting the
205 extremely-low-income, very-low-income, or low-income limits
206 specified in s. 420.0004; and

207 2. Be subject to an agreement with the Florida Housing
208 Finance Corporation recorded in the official records of the
209 county in which the property is located to provide affordable
210 housing to natural persons or families meeting the extremely-
211 low-income, very-low-income, or low-income limits specified in
212 s. 420.0004.

213
214 This discount terminates if the property no longer serves
215 extremely-low-income, very-low-income, or low-income persons
216 pursuant to the recorded agreement.

217 (b) To receive the discount under paragraph (a), a
218 qualified applicant must submit an application to the county
219 property appraiser by March 1.

220 (c) The property appraiser shall apply the discount by
221 reducing the taxable value on those portions of the affordable
222 housing property that provide housing to natural persons or
223 families meeting the extremely-low-income, very-low-income, or
224 low-income limits specified in s. 420.0004 before certifying the
225 tax roll to the tax collector.



226 1. The property appraiser shall first ascertain all other
227 applicable exemptions, including exemptions provided pursuant to
228 local option, and deduct all other exemptions from the assessed
229 value.

230 2. Fifty percent of the remaining value shall be
231 subtracted to yield the discounted taxable value.

232 3. The resulting taxable value shall be included in the
233 certification for use by taxing authorities in setting millage.

234 4. The property appraiser shall place the discounted
235 amount on the tax roll when it is extended.

236 Section 3. Effective upon this act becoming a law, section
237 198.30, Florida Statutes, is amended to read:

238 198.30 Circuit judge to report names of decedents, etc.—
239 Each circuit judge of this state shall, on or before the 10th
240 day of every month, notify the Agency for Health Care
241 Administration ~~department~~ of the names of all decedents; the
242 names and addresses of the respective personal representatives,
243 administrators, or curators appointed; the amount of the bonds,
244 if any, required by the court; and the probable value of the
245 estates, in all estates of decedents whose wills have been
246 probated or propounded for probate before the circuit judge or
247 upon which letters testamentary or upon whose estates letters of
248 administration or curatorship have been sought or granted,
249 during the preceding month; and such report shall contain any
250 other information which the circuit judge may have concerning



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251 the estates of such decedents. ~~In addition, a copy of this~~
252 ~~report shall be provided to the Agency for Health Care~~
253 ~~Administration.~~ A circuit judge shall also furnish forthwith
254 such further information, from the records and files of the
255 circuit court in regard to such estates, as the department may
256 from time to time require.

257 Section 4. Paragraph (c) of subsection (11) of section
258 192.001, Florida Statutes, is amended to read:

259 192.001 Definitions.—All definitions set out in chapters 1
260 and 200 that are applicable to this chapter are included herein.
261 In addition, the following definitions shall apply in the
262 imposition of ad valorem taxes:

263 (11) "Personal property," for the purposes of ad valorem
264 taxation, shall be divided into four categories as follows:

265 (c) 1. "Inventory" means only those chattels consisting of
266 items commonly referred to as goods, wares, and merchandise (as
267 well as inventory) which are held for sale or lease to customers
268 in the ordinary course of business. Supplies and raw materials
269 shall be considered to be inventory only to the extent that they
270 are acquired for sale or lease to customers in the ordinary
271 course of business or will physically become a part of
272 merchandise intended for sale or lease to customers in the
273 ordinary course of business. Partially finished products which
274 when completed will be held for sale or lease to customers in
275 the ordinary course of business shall be deemed items of



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276 inventory. All livestock shall be considered inventory. Items of
277 inventory held for lease to customers in the ordinary course of
278 business, rather than for sale, shall be deemed inventory only
279 prior to the initial lease of such items. For the purposes of
280 this section, fuels used in the production of electricity shall
281 be considered inventory.

282 2. "Inventory" also means construction and agricultural
283 equipment weighing 1,000 pounds or more that is returned to a
284 dealership under a rent-to-purchase option and held for sale to
285 customers in the ordinary course of business. This subparagraph
286 may not be considered in determining whether property that is
287 not construction and agricultural equipment weighing 1,000
288 pounds or more that is returned under a rent-to-purchase option
289 is inventory under subparagraph 1.

290 Section 5. Effective January 1, 2018, subsections (2),
291 (3), and (4), and paragraph (b) of subsection (8) of section
292 206.02, Florida Statutes, are amended to read:

293 206.02 Application for license; temporary license;
294 terminal suppliers, importers, exporters, blenders, biodiesel
295 manufacturers, and wholesalers.—

296 (2) To procure a terminal supplier license, a person shall
297 file with the department an application under oath, and in such
298 form as the department may prescribe, setting forth:

299 (a) The name under which the person will transact business
300 within the state and that person's registration number under s.



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301 4101 of the Internal Revenue Code.

302 (b) The location, with street number address, of his or
303 her principal office or place of business and the location where
304 records will be made available for inspection.

305 (c) The name and complete residence address of the owner
306 or the names and addresses of the partners, if such person is a
307 partnership, or of the principal officers, if such person is a
308 corporation or association; and, if such person is a corporation
309 organized under the laws of another state, territory, or
310 country, he or she shall also indicate the state, territory, or
311 country where the corporation is organized and the date the
312 corporation was registered with the Department of State as a
313 foreign corporation authorized to transact business in the
314 state.

315

316 ~~The application shall require a \$30 license tax. Each license~~
317 ~~shall be renewed annually through application, including an~~
318 ~~annual \$30 license tax.~~

319 (3) To procure an importer, exporter, or blender of motor
320 fuels license, a person shall file with the department an
321 application under oath, and in such form as the department may
322 prescribe, setting forth:

323 (a) The name under which the person will transact business
324 within the state.

325 (b) The location, with street number address, of his or



326 her principal office or place of business and the location where
327 records will be made available for inspection.

328 (c) The name and complete residence address of the owner
329 or the names and addresses of the partners, if such person is a
330 partnership, or of the principal officers, if such person is a
331 corporation or association; and, if such person is a corporation
332 organized under the laws of another state, territory, or
333 country, he or she shall also indicate the state, territory, or
334 country where the corporation is organized and the date the
335 corporation was registered with the Department of State as a
336 foreign corporation authorized to transact business in the
337 state.

338
339 ~~The application shall require a \$30 license tax.~~ Each license
340 shall be renewed annually through application, ~~including an~~
341 ~~annual \$30 license tax.~~

342 (4) To procure a wholesaler of motor fuel license, a
343 person shall file with the department an application under oath
344 and in such form as the department may prescribe, setting forth:

345 (a) The name under which the person will transact business
346 within the state.

347 (b) The location, with street number address, of his or
348 her principal office or place of business within this state and
349 the location where records will be made available for
350 inspection.



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351 (c) The name and complete residence address of the owner
352 or the names and addresses of the partners, if such person is a
353 partnership, or of the principal officers, if such person is a
354 corporation or association; and, if such person is a corporation
355 organized under the laws of another state, territory, or
356 country, he or she shall also indicate the state, territory, or
357 country where the corporation is organized and the date the
358 corporation was registered with the Department of State as a
359 foreign corporation authorized to transact business in the
360 state.

361
362 ~~The application shall require a \$30 license tax. Each license~~
363 ~~shall be renewed annually through application, including an~~
364 ~~annual \$30 license fee.~~

365 (8)

366 (b) Notwithstanding the provisions of this chapter
367 requiring a license ~~tax~~ and a bond or criminal background check,
368 the department may issue a temporary license as an importer or
369 exporter to a person who holds a valid Florida wholesaler
370 license or to a person who is an unlicensed dealer. A license
371 may be issued under this subsection only to a business that has
372 a physical location in this state and holds a valid Florida
373 sales and use tax certificate of registration or that holds a
374 valid fuel license issued by another state.

375 Section 6. Effective January 1, 2018, subsection (3) and



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376 paragraph (b) of subsection (5) of section 206.021, Florida
377 Statutes, are amended to read:

378 206.021 Application for license; carriers.—

379 (3) ~~The application shall require a \$30 license tax.~~ Each
380 license shall be renewed annually through application, ~~including~~
381 ~~an annual \$30 license tax.~~

382 (5)

383 (b) Notwithstanding the provisions of this chapter
384 requiring a license ~~tax~~ and a bond or criminal background check,
385 the department may issue a temporary license as a carrier to a
386 person who holds a valid Florida wholesaler, importer, exporter,
387 or blender license or to a person who is an unlicensed dealer. A
388 license may be issued under this subsection only to a business
389 that has a physical location in this state and holds a valid
390 Florida sales and use tax certificate of registration or that
391 holds a valid fuel license issued by another state.

392 Section 7. Effective January 1, 2018, subsection (2) of
393 section 206.022, Florida Statutes, is amended to read:

394 206.022 Application for license; terminal operators.—

395 (2) ~~The application shall require a \$30 license tax.~~ Each
396 license shall be renewed annually through application, ~~including~~
397 ~~an annual \$30 license tax.~~

398 Section 8. Effective January 1, 2018, subsection (1) of
399 section 206.03, Florida Statutes, is amended to read:

400 206.03 Licensing of terminal suppliers, importers,



401 exporters, and wholesalers.-

402 (1) The application in proper form having been accepted
403 for filing, ~~the filing fee paid,~~ and the bond accepted and
404 approved, except as provided in s. 206.05(1), the department
405 shall issue to such person a license to transact business in the
406 state, subject to cancellation of such license as provided by
407 law.

408 Section 9. Effective January 1, 2018, section 206.045,
409 Florida Statutes, is amended to read:

410 206.045 Licensing period; ~~cost for license issuance.-~~
411 ~~Beginning January 1, 1998,~~ The licensing period under this
412 chapter shall be a calendar year, or any part thereof. ~~The cost~~
413 ~~of any such license issued pursuant to this chapter shall be~~
414 ~~\$30.~~

415 Section 10. Effective January 1, 2018, sections 206.405
416 and 206.406, Florida Statutes, are repealed.

417 Section 11. Effective January 1, 2018, paragraph (c) of
418 subsection (5) of section 206.41, Florida Statutes, is amended
419 to read:

420 206.41 State taxes imposed on motor fuel.-

421 (5)

422 (c)1. No refund may be authorized unless a sworn
423 application therefor containing such information as the
424 department may determine is filed with the department not later
425 than the last day of the month following the quarter for which



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426 the refund is claimed. However, when a justified excuse for late
427 filing is presented to the department and the last preceding
428 claim was filed on time, the deadline for filing may be extended
429 an additional month. No refund will be authorized unless the
430 amount due is for \$5 or more for any refund period and unless
431 application is made upon forms prescribed by the department.

432 2. Claims made for refunds provided pursuant to subsection
433 (4) shall be paid quarterly. ~~The department shall deduct a fee~~
434 ~~of \$2 for each claim, which fee shall be deposited in the~~
435 ~~General Revenue Fund.~~

436 Section 12. Effective January 1, 2018, subsection (3) of
437 section 206.9943, Florida Statutes, is amended to read:

438 206.9943 Pollutant tax license.—

439 (3) The license must be renewed annually, ~~and the fee for~~
440 ~~original application or renewal is \$30.~~

441 Section 13. Effective January 1, 2018, subsection (9) of
442 section 206.9952, Florida Statutes, is amended to read:

443 206.9952 Application for license as a natural gas fuel
444 retailer.—

445 (9) ~~The license application requires a license fee of \$5.~~
446 Each license shall be renewed annually by submitting a
447 reapplication and ~~the license fee~~ to the department. ~~The license~~
448 ~~fee shall be paid to the department for deposit into the General~~
449 ~~Revenue Fund.~~

450 Section 14. Effective January 1, 2018, subsection (3) of



451 section 206.9865, Florida Statutes, is amended to read:

452 206.9865 Commercial air carriers; registration;
453 reporting.—

454 (3) The application must be renewed annually ~~and the fee~~
455 ~~for application or renewal is \$30.~~

456 Section 15. Paragraph (c) of subsection (2) of section
457 210.20, Florida Statutes, is amended to read:

458 210.20 Employees and assistants; distribution of funds.—

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

463 ~~(c) Beginning July 1, 2013, and continuing through June~~
464 ~~30, 2033, the division shall from month to month certify to the~~
465 ~~Chief Financial Officer the amount derived from the cigarette~~
466 ~~tax imposed by s. 210.02, less the service charges provided for~~
467 ~~in s. 215.20 and less 0.9 percent of the amount derived from the~~
468 ~~cigarette tax imposed by s. 210.02, which shall be deposited~~
469 ~~into the Alcoholic Beverage and Tobacco Trust Fund, specifying~~
470 ~~an amount equal to 1 percent of the net collections, and that~~
471 ~~amount shall be deposited into the Biomedical Research Trust~~
472 ~~Fund in the Department of Health. These funds are appropriated~~
473 ~~annually in an amount not to exceed \$3 million from the~~
474 ~~Biomedical Research Trust Fund for the Department of Health and~~
475 ~~the Sanford-Burnham Medical Research Institute to work in~~



476 ~~conjunction for the purpose of establishing activities and grant~~
477 ~~opportunities in relation to biomedical research.~~

478 Section 16. Effective January 1, 2018, paragraphs (c) and
479 (d) of subsection (1) of section 212.031, Florida Statutes, are
480 amended, and paragraph (e) is added to that subsection, to read:

481 212.031 Tax on rental or license fee for use of real
482 property.—

483 (1)

484 (c) For the exercise of such privilege, a tax is levied at
485 the rate of 5.5 in an amount equal to 6 percent, except for the
486 period beginning January 1, 2018, and ending December 31, 2019,
487 during which period the tax shall be levied at the rate of 4.5
488 percent, of and on the total rent or license fee charged for
489 such real property by the person charging or collecting the
490 rental or license fee. The total rent or license fee charged for
491 such real property shall include payments for the granting of a
492 privilege to use or occupy real property for any purpose and
493 shall include base rent, percentage rents, or similar charges.
494 Such charges shall be included in the total rent or license fee
495 subject to tax under this section whether or not they can be
496 attributed to the ability of the lessor's or licensor's property
497 as used or operated to attract customers. Payments for
498 intrinsically valuable personal property such as franchises,
499 trademarks, service marks, logos, or patents are not subject to
500 tax under this section. In the case of a contractual arrangement



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501 that provides for both payments taxable as total rent or license
502 fee and payments not subject to tax, the tax shall be based on a
503 reasonable allocation of such payments and shall not apply to
504 that portion which is for the nontaxable payments.

505 (d) When the rental or license fee of any such real
506 property is paid by way of property, goods, wares, merchandise,
507 services, or other thing of value, the tax shall be at the rate
508 of 5.5 ~~6~~ percent, except for the period beginning January 1,
509 2018, and ending December 31, 2019, during which period the tax
510 shall be levied at the rate of 4.5 percent, of the value of the
511 property, goods, wares, merchandise, services, or other thing of
512 value.

513 (e) The tax rate in effect at the time that the tenant or
514 person occupies, uses, or is entitled to occupy or use the real
515 property is the tax rate applicable to the transaction taxable
516 under this section, regardless of when a rent or license fee
517 payment is due or paid. The applicable tax rate may not be
518 avoided by delaying or accelerating rent or license fee
519 payments.

520 Section 17. Paragraph (c) of subsection (1) of section
521 212.04, Florida Statutes, is amended to read:

522 212.04 Admissions tax; rate, procedure, enforcement.—

523 (1)

524 (c)1. The provisions of this chapter that authorize a tax-
525 exempt sale for resale do not apply to sales of admissions.



526 | However, if a purchaser of an admission subsequently resells the
527 | admission for more than the amount paid, the purchaser shall
528 | collect tax on the full sales price and may take credit for the
529 | amount of tax previously paid. If the purchaser of the admission
530 | subsequently resells it for an amount equal to or less than the
531 | amount paid, the purchaser may ~~shall~~ not collect any additional
532 | tax or, ~~nor shall the purchaser be allowed to~~ take credit for
533 | the amount of tax previously paid.

534 | 2. If a purchaser subsequently resells an admission to an
535 | entity that has a valid sales tax exemption certificate from the
536 | department, excluding an annual resale certificate, the
537 | purchaser may seek from the vendor a refund or credit for the
538 | amount of tax paid. Upon an adequate showing of the ultimate
539 | exempt nature of the transaction, the vendor shall refund or
540 | credit the tax paid by the purchaser and may then seek a refund
541 | or credit of the tax from the department based on the ultimate
542 | exempt nature of the transaction. The refund or credit is
543 | allowable only if the vendor can show that the tax on the exempt
544 | transaction has been remitted to the department. If the tax has
545 | not yet been remitted to the department, the vendor may retain
546 | the exemption documentation in lieu of remitting tax to the
547 | department.

548 | Section 18. Effective January 1, 2018, subsections (5)
549 | through (7) of section 212.0515, Florida Statutes, are
550 | renumbered as subsections (4) through (6), respectively, and



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551 current subsections (3), (4), and (7) of that section are
552 amended to read:

553 212.0515 Sales from vending machines; sales to vending
554 machine operators; special provisions; registration; ~~penalties.~~

555 (3) (a) An operator of a vending machine may not operate or
556 cause to be operated in this state any vending machine until the
557 operator has registered with the department and, has obtained a
558 separate registration certificate for each county in which such
559 machines are located, ~~and has affixed a notice to each vending~~
560 ~~machine selling food or beverages. The notice must be~~
561 ~~conspicuously displayed on the vending machine when it is being~~
562 ~~operated in this state and shall contain the following language~~
563 ~~in conspicuous type: NOTICE TO CUSTOMER: FLORIDA LAW REQUIRES~~
564 ~~THIS NOTICE TO BE POSTED ON ALL FOOD AND BEVERAGE VENDING~~
565 ~~MACHINES. REPORT ANY MACHINE WITHOUT A NOTICE TO (TOLL-FREE~~
566 ~~NUMBER). YOU MAY BE ELIGIBLE FOR A CASH REWARD. DO NOT USE THIS~~
567 ~~NUMBER TO REPORT PROBLEMS WITH THE VENDING MACHINE SUCH AS LOST~~
568 ~~MONEY OR OUT-OF-DATE PRODUCTS.~~

569 (b) The department shall establish a toll-free number to
570 report any violations of this section. ~~Upon a determination that~~
571 ~~a violation has occurred, the department shall pay the informant~~
572 ~~a reward of up to 10 percent of previously unpaid taxes~~
573 ~~recovered as a result of the information provided. A person who~~
574 ~~receives information concerning a violation of this section from~~
575 ~~an employee as specified in s. 213.30 is not eligible for a cash~~



576 ~~reward.~~

577 ~~(4) A penalty of \$250 per machine is imposed on an~~
578 ~~operator who fails to properly obtain and display the required~~
579 ~~notice on any machine. Penalties accrue interest as provided for~~
580 ~~delinquent taxes under this chapter and apply in addition to all~~
581 ~~other applicable taxes, interest, and penalties.~~

582 (6)~~(7)~~ The department may adopt rules necessary to
583 ~~administer the provisions of this section and may establish a~~
584 ~~schedule for phasing in the requirement that existing notices be~~
585 ~~replaced with revised notices displayed on vending machines.~~

586 Section 19. Effective January 1, 2018, subsection (7) of
587 section 212.0596, Florida Statutes, is amended to read:

588 212.0596 Taxation of mail order sales.—

589 (7) The department may establish by rule procedures for
590 collecting the use tax from unregistered persons who but for
591 their mail order purchases would not be required to remit sales
592 or use tax directly to the department. The procedures may
593 provide for waiver of registration ~~and registration fees,~~
594 provisions for irregular remittance of tax, elimination of the
595 collection allowance, and nonapplication of local option
596 surtaxes.

597 Section 20. Paragraph (b) of subsection (3) and paragraphs
598 (a) and (p) of subsection (5) of section 212.08, Florida
599 Statutes, are amended, paragraph (d) is added to subsection (6),
600 paragraphs (ooo) and (ppp) are added to subsection (7), and



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601 subsections (19) and (20) are added to that section, to read:

602 212.08 Sales, rental, use, consumption, distribution, and
603 storage tax; specified exemptions.—The sale at retail, the
604 rental, the use, the consumption, the distribution, and the
605 storage to be used or consumed in this state of the following
606 are hereby specifically exempt from the tax imposed by this
607 chapter.

608 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

609 (b) The tax may not be imposed on that portion of the
610 sales price below \$25,000 ~~\$20,000~~ for a trailer weighing 12,000
611 pounds or less and purchased by a farmer for exclusive use in
612 agricultural production or to transport farm products from his
613 or her farm to the place where the farmer transfers ownership of
614 the farm products to another. This exemption is not forfeited by
615 using a trailer to transport the farmer's farm equipment. The
616 exemption provided under this paragraph does not apply to the
617 lease or rental of a trailer.

618 (5) EXEMPTIONS; ACCOUNT OF USE.—

619 (a) Items in agricultural use and certain nets.—There are
620 exempt from the tax imposed by this chapter nets designed and
621 used exclusively by commercial fisheries; disinfectants,
622 fertilizers, insecticides, pesticides, herbicides, fungicides,
623 and weed killers used for application on crops or groves,
624 including commercial nurseries and home vegetable gardens, used
625 in dairy barns or on poultry farms for the purpose of protecting



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626 poultry or livestock, or used directly on poultry or livestock;
627 animal health products that are administered to, applied to, or
628 consumed by livestock or poultry to alleviate pain or cure or
629 prevent sickness, disease, or suffering, including antiseptics,
630 absorbent cotton, gauze for bandages, lotions, vaccines,
631 vitamins, and worm remedies; aquaculture health products;
632 portable containers or movable receptacles in which portable
633 containers are placed, used for processing farm products; field
634 and garden seeds, including flower seeds; nursery stock,
635 seedlings, cuttings, or other propagative material purchased for
636 growing stock; seeds, seedlings, cuttings, and plants used to
637 produce food for human consumption; cloth, plastic, and other
638 similar materials used for shade, mulch, or protection from
639 frost or insects on a farm; hog wire and nylon mesh netting used
640 on a farm for protection from predatory or destructive animals;
641 barbed wire fencing, including gates and materials used to
642 construct or repair such fencing, used on a beef or dairy cattle
643 farm; compressed or liquefied oxygen used in aquaculture
644 production; stakes used by a farmer to support plants during
645 agricultural production; generators used on poultry farms; and
646 liquefied petroleum gas or other fuel used to heat a structure
647 in which started pullets or broilers are raised; however, such
648 exemption is not allowed unless the purchaser or lessee signs a
649 certificate stating that the item to be exempted is for the
650 exclusive use designated herein. Also exempt are cellophane



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651 wrappers, glue for tin and glass (apiarists), mailing cases for
652 honey, shipping cases, window cartons, and baling wire and twine
653 used for baling hay, when used by a farmer to contain, produce,
654 or process an agricultural commodity.

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

656 1. Authorization.—Persons who are registered with the
657 department under s. 212.18 to collect or remit sales or use tax
658 and who make donations to eligible sponsors are eligible for tax
659 credits against their state sales and use tax liabilities as
660 provided in this paragraph:

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

663 b. The credit shall be granted as a refund against state
664 sales and use taxes reported on returns and remitted in the 12
665 months preceding the date of application to the department for
666 the credit as required in sub-subparagraph 3.c. If the annual
667 credit is not fully used through such refund because of
668 insufficient tax payments during the applicable 12-month period,
669 the unused amount may be included in an application for a refund
670 made pursuant to sub-subparagraph 3.c. in subsequent years
671 against the total tax payments made for such year. Carryover
672 credits may be applied for a 3-year period without regard to any
673 time limitation that would otherwise apply under s. 215.26.

674 c. A person may not receive more than \$200,000 in annual
675 tax credits for all approved community contributions made in any



676 one year.

677 d. All proposals for the granting of the tax credit
678 require the prior approval of the Department of Economic
679 Opportunity.

680 e. The total amount of tax credits which may be granted
681 for all programs approved under this paragraph, s. 220.183, and
682 s. 624.5105 is ~~\$18.4 million in the 2015-2016 fiscal year, \$21.4~~
683 ~~million in the 2016-2017 fiscal year, and \$21.4 million~~ each
684 fiscal year in the 2017-2018 fiscal year for projects that
685 provide housing opportunities for persons with special needs or
686 homeownership opportunities for low-income households or very-
687 low-income households and \$3.5 million each fiscal year ~~annually~~
688 for all other projects. As used in this paragraph, the term
689 "person with special needs" has the same meaning as in s.
690 420.0004 and the terms "low-income person," "low-income
691 household," "very-low-income person," and "very-low-income
692 household" have the same meanings as in s. 420.9071.

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

696 2. Eligibility requirements.—

697 a. A community contribution by a person must be in the
698 following form:

699 (I) Cash or other liquid assets;

700 (II) Real property, including 100 percent ownership of a



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701 real property holding company;
702 (III) Goods or inventory; or
703 (IV) Other physical resources identified by the Department
704 of Economic Opportunity.

705

706 For purposes of this subparagraph, the term "real property
707 holding company" means a Florida entity, such as a Florida
708 limited liability company, that is wholly owned by the person;
709 is the sole owner of real property, as defined in s.

710 192.001(12), located in the state; is disregarded as an entity
711 for federal income tax purposes pursuant to 26 C.F.R. s.

712 301.7701-3(b)(1)(ii); and at the time of contribution to an
713 eligible sponsor, has no material assets other than the real
714 property and any other property that qualifies as a community
715 contribution.

716 b. All community contributions must be reserved
717 exclusively for use in a project. As used in this sub-
718 subparagraph, the term "project" means activity undertaken by an
719 eligible sponsor which is designed to construct, improve, or
720 substantially rehabilitate housing that is affordable to low-
721 income households or very-low-income households; designed to
722 provide housing opportunities for persons with special needs;
723 designed to provide commercial, industrial, or public resources
724 and facilities; or designed to improve entrepreneurial and job-
725 development opportunities for low-income persons. A project may



726 be the investment necessary to increase access to high-speed
727 broadband capability in a rural community that had an enterprise
728 zone designated pursuant to chapter 290 as of May 1, 2015,
729 including projects that result in improvements to communications
730 assets that are owned by a business. A project may include the
731 provision of museum educational programs and materials that are
732 directly related to a project approved between January 1, 1996,
733 and December 31, 1999, and located in an area which was in an
734 enterprise zone designated pursuant to s. 290.0065 as of May 1,
735 2015. This paragraph does not preclude projects that propose to
736 construct or rehabilitate housing for low-income households or
737 very-low-income households on scattered sites or housing
738 opportunities for persons with special needs. With respect to
739 housing, contributions may be used to pay the following eligible
740 special needs, low-income, and very-low-income housing-related
741 activities:

742 (I) Project development impact and management fees for
743 special needs, low-income, or very-low-income housing projects;

744 (II) Down payment and closing costs for persons with
745 special needs, low-income persons, and very-low-income persons;

746 (III) Administrative costs, including housing counseling
747 and marketing fees, not to exceed 10 percent of the community
748 contribution, directly related to special needs, low-income, or
749 very-low-income projects; and

750 (IV) Removal of liens recorded against residential



751 property by municipal, county, or special district local
 752 governments if satisfaction of the lien is a necessary precedent
 753 to the transfer of the property to a low-income person or very-
 754 low-income person for the purpose of promoting home ownership.
 755 Contributions for lien removal must be received from a
 756 nonrelated third party.

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

- 759 (I) A community action program;
- 760 (II) A nonprofit community-based development organization
 761 whose mission is the provision of housing for persons with
 762 special needs, low-income households, or very-low-income
 763 households or increasing entrepreneurial and job-development
 764 opportunities for low-income persons;
- 765 (III) A neighborhood housing services corporation;
- 766 (IV) A local housing authority created under chapter 421;
- 767 (V) A community redevelopment agency created under s.
 768 163.356;
- 769 (VI) A historic preservation district agency or
 770 organization;
- 771 (VII) A local workforce development board;
- 772 (VIII) A direct-support organization as provided in s.
 773 1009.983;
- 774 (IX) An enterprise zone development agency created under
 775 s. 290.0056;



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776 (X) A community-based organization incorporated under
777 chapter 617 which is recognized as educational, charitable, or
778 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
779 and whose bylaws and articles of incorporation include
780 affordable housing, economic development, or community
781 development as the primary mission of the corporation;

782 (XI) Units of local government;

783 (XII) Units of state government; or

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

786

787 A contributing person may not have a financial interest in the
788 eligible sponsor.

789 d. The project must be located in an area which was in an
790 enterprise zone designated pursuant to chapter 290 as of May 1,
791 2015, or a Front Porch Florida Community, unless the project
792 increases access to high-speed broadband capability in a rural
793 community that had an enterprise zone designated pursuant to
794 chapter 290 as of May 1, 2015, but is physically located outside
795 the designated rural zone boundaries. Any project designed to
796 construct or rehabilitate housing for low-income households or
797 very-low-income households or housing opportunities for persons
798 with special needs is exempt from the area requirement of this
799 sub-subparagraph.

800 e.(I) If, during the first 10 business days of the state



801 fiscal year, eligible tax credit applications for projects that
802 provide housing opportunities for persons with special needs or
803 homeownership opportunities for low-income households or very-
804 low-income households are received for less than the annual tax
805 credits available for those projects, the Department of Economic
806 Opportunity shall grant tax credits for those applications and
807 grant remaining tax credits on a first-come, first-served basis
808 for subsequent eligible applications received before the end of
809 the state fiscal year. If, during the first 10 business days of
810 the state fiscal year, eligible tax credit applications for
811 projects that provide housing opportunities for persons with
812 special needs or homeownership opportunities for low-income
813 households or very-low-income households are received for more
814 than the annual tax credits available for those projects, the
815 Department of Economic Opportunity shall grant the tax credits
816 for those applications as follows:

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

821 (B) If tax credit applications submitted for approved
822 projects of an eligible sponsor exceed \$200,000 in total, the
823 amount of tax credits granted pursuant to sub-sub-sub-
824 subparagraph (A) shall be subtracted from the amount of
825 available tax credits, and the remaining credits shall be



826 granted to each approved tax credit application on a pro rata
827 basis.

828 (II) If, during the first 10 business days of the state
829 fiscal year, eligible tax credit applications for projects other
830 than those that provide housing opportunities for persons with
831 special needs or homeownership opportunities for low-income
832 households or very-low-income households are received for less
833 than the annual tax credits available for those projects, the
834 Department of Economic Opportunity shall grant tax credits for
835 those applications and shall grant remaining tax credits on a
836 first-come, first-served basis for subsequent eligible
837 applications received before the end of the state fiscal year.
838 If, during the first 10 business days of the state fiscal year,
839 eligible tax credit applications for projects other than those
840 that provide housing opportunities for persons with special
841 needs or homeownership opportunities for low-income households
842 or very-low-income households are received for more than the
843 annual tax credits available for those projects, the Department
844 of Economic Opportunity shall grant the tax credits for those
845 applications on a pro rata basis.

846 3. Application requirements.—

847 a. An eligible sponsor seeking to participate in this
848 program must submit a proposal to the Department of Economic
849 Opportunity which sets forth the name of the sponsor, a
850 description of the project, and the area in which the project is



851 located, together with such supporting information as is
852 prescribed by rule. The proposal must also contain a resolution
853 from the local governmental unit in which the project is located
854 certifying that the project is consistent with local plans and
855 regulations.

856 b. A person seeking to participate in this program must
857 submit an application for tax credit to the Department of
858 Economic Opportunity which sets forth the name of the sponsor, a
859 description of the project, and the type, value, and purpose of
860 the contribution. The sponsor shall verify, in writing, the
861 terms of the application and indicate its receipt of the
862 contribution, and such verification must accompany the
863 application for tax credit. The person must submit a separate
864 tax credit application to the Department of Economic Opportunity
865 for each individual contribution that it makes to each
866 individual project.

867 c. A person who has received notification from the
868 Department of Economic Opportunity that a tax credit has been
869 approved must apply to the department to receive the refund.
870 Application must be made on the form prescribed for claiming
871 refunds of sales and use taxes and be accompanied by a copy of
872 the notification. A person may submit only one application for
873 refund to the department within a 12-month period.

874 4. Administration.—

875 a. The Department of Economic Opportunity may adopt rules



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876 necessary to administer this paragraph, including rules for the
877 approval or disapproval of proposals by a person.

878 b. The decision of the Department of Economic Opportunity
879 must be in writing, and, if approved, the notification shall
880 state the maximum credit allowable to the person. Upon approval,
881 the Department of Economic Opportunity shall transmit a copy of
882 the decision to the department.

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

888 d. The Department of Economic Opportunity shall, in
889 consultation with the statewide and regional housing and
890 financial intermediaries, market the availability of the
891 community contribution tax credit program to community-based
892 organizations.

893 5. Expiration.—This paragraph expires June 30, 2019 ~~2018~~;
894 however, any accrued credit carryover that is unused on that
895 date may be used until the expiration of the 3-year carryover
896 period for such credit.

897 (6) EXEMPTIONS; POLITICAL SUBDIVISIONS.—

898 (d) For purposes of paragraph (a), the phrase "when
899 payment is made directly to the dealer by the governmental
900 entity" includes situations in which an entity under contract



901 with a municipality to maintain and operate a municipally owned
902 golf course pays for a purchase or lease for the operation or
903 maintenance of that golf course using the golf course revenues
904 or other funds provided by the municipality for use by that
905 entity. This paragraph applies to a municipally owned golf
906 course that is:

907 1. Located in a county with a population of at least 2
908 million residents.

909 2. The site upon which youth education programs are
910 delivered on an ongoing basis by a nonprofit organization that
911 is exempt from federal income tax under s. 501(c)(3) of the
912 Internal Revenue Code.

913 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
914 entity by this chapter do not inure to any transaction that is
915 otherwise taxable under this chapter when payment is made by a
916 representative or employee of the entity by any means,
917 including, but not limited to, cash, check, or credit card, even
918 when that representative or employee is subsequently reimbursed
919 by the entity. In addition, exemptions provided to any entity by
920 this subsection do not inure to any transaction that is
921 otherwise taxable under this chapter unless the entity has
922 obtained a sales tax exemption certificate from the department
923 or the entity obtains or provides other documentation as
924 required by the department. Eligible purchases or leases made
925 with such a certificate must be in strict compliance with this



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926 subsection and departmental rules, and any person who makes an
927 exempt purchase with a certificate that is not in strict
928 compliance with this subsection and the rules is liable for and
929 shall pay the tax. The department may adopt rules to administer
930 this subsection.

931 (ooo) Products used to absorb menstrual flow.—Effective
932 January 1, 2018, products used to absorb menstrual flow are
933 exempt from the tax imposed by this chapter. As used in this
934 paragraph, the term "products used to absorb menstrual flow"
935 means products used to absorb or contain menstrual flow,
936 including, but not limited to, tampons, sanitary napkins,
937 pant liners, and menstrual cups.

938 (ppp) Diapers and incontinence products.—Effective January
939 1, 2018, diapers, incontinence undergarments, incontinence pads,
940 and incontinence liners for use by humans are exempt from the
941 tax imposed by this chapter.

942 (19) SALES TAX HOLIDAY FOR VETERANS OF THE UNITED STATES
943 ARMED FORCES.—

944 (a) The tax levied under chapter 212, Florida Statutes,
945 may not be collected from a veteran, as defined in paragraph
946 (b), during the period from 12:01 a.m. on November 11 through
947 11:59 p.m. on November 11, annually, on the retail sale, as
948 defined in s. 212.02(14), of clothing with a sales price of \$60
949 or less per item. As used in this paragraph, the term "clothing"
950 means:



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

954 2. All footwear, excluding skis, swim fins, roller blades,
955 and skates.

956 (b) Notwithstanding any action by the United States
957 Department of Veterans Affairs relating to dishonorable
958 discharges, the term "veteran" means a person who served in the
959 active military, naval, or air service who was honorably
960 discharged or released or who later received an upgraded
961 honorable discharge or release. To be eligible for the sales tax
962 holiday, a veteran must show proof of military status at the
963 time he or she purchases the eligible items. The veteran may
964 show proof of military status by presenting his or her:

965 1. DD Form 2, Uniformed Services Identification Card,
966 issued by the United States Department of Defense;

967 2. DD Form 2765, Uniformed Services Identification and
968 Privilege Card, issued by the United States Department of
969 Defense;

970 3. DD Form 214, displaying the term "Honorable," issued by
971 the United States Department of Defense;

972 4. Veteran identification card, issued to a veteran with a
973 100-percent disability by the Department of Veterans' Affairs
974 under s. 295.17;

975 5. Veteran health identification card, issued by the



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976 United States Department of Veterans Affairs;

977 6. Valid driver license or identification card, displaying
978 the letter "V" or the term "Veteran," issued by the Department
979 of Highway Safety and Motor Vehicles; or

980 7. Any other proof of veteran status issued by the
981 Department of Highway Safety and Motor Vehicles.

982 (c) A retailer making tax-exempt sales under this
983 subsection shall report to the Department of Revenue the amount
984 of its gross sales on the retailer's sales and use tax return.

985 (d) The tax exemptions provided in this subsection do not
986 apply to sales within a theme park or entertainment complex as
987 defined in s. 509.013(9), within a public lodging establishment
988 as defined in s. 509.013(4), or within an airport as defined in
989 s. 330.27(2).

990 (e) The tax exemptions provided in this subsection apply
991 at the option of a retailer if less than 5 percent of the
992 retailer's gross sales of tangible personal property in the
993 prior calendar year are comprised of clothing as defined in
994 paragraph (a) with a sales price of \$60 or less per item. If a
995 qualifying retailer chooses not to participate in the sales tax
996 holiday, the retailer must notify the Department of Revenue in
997 writing, by November 1, annually, of its election to collect
998 sales tax during the holiday and must post a copy of that notice
999 in a conspicuous location at its place of business.

1000 (f) The Department of Revenue may adopt rules to



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1001 administer this subsection.

1002 (20) DODD-FRANK EXEMPTION.—Tangible personal property or
1003 services otherwise taxable under this chapter and sold by a
1004 vendor to a related person, as described in 26 U.S.C. s. 267(b),
1005 are exempt from the tax imposed by this chapter, except for the
1006 taxes imposed by s. 212.031, if the purchaser can show that the
1007 following conditions have been met:

1008 (a)1. The vendor and the purchaser are referenced as a
1009 "covered company," as defined in 12 C.F.R. s. 243.2(f), or a
1010 "material entity," as defined in 12 C.F.R. s. 243.2(1), in a
1011 resolution plan that has been submitted to an agency of the
1012 United States to satisfy 12 U.S.C. s. 5365(d) (1) or any
1013 successor law; or

1014 2. The vendor and the purchaser are separate legal
1015 entities pursuant to a divestiture directed pursuant to 12
1016 U.S.C. s. 5365(d) (5) or any successor law; and

1017 (b) The sale would not have occurred between such related
1018 entities were it not for such resolution plan or divestiture;

1019 (c) The services sold by the vendor to the purchaser are
1020 performed by an employee of the vendor or by an independent
1021 contractor hired by the vendor, if the vendor paid the tax
1022 imposed under this chapter; and

1023 (d) In acquiring such property or services, the vendor did
1024 not claim an exemption from the tax imposed under this chapter
1025 or by another state.



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1026 Section 21. Effective January 1, 2018, paragraphs (a) and
1027 (c) of subsection (3) of section 212.18, Florida Statutes, are
1028 amended to read:

1029 212.18 Administration of law; registration of dealers;
1030 rules.—

1031 (3) (a) A person desiring to engage in or conduct business
1032 in this state as a dealer, or to lease, rent, or let or grant
1033 licenses in living quarters or sleeping or housekeeping
1034 accommodations in hotels, apartment houses, roominghouses, or
1035 tourist or trailer camps that are subject to tax under s.
1036 212.03, or to lease, rent, or let or grant licenses in real
1037 property, and a person who sells or receives anything of value
1038 by way of admissions, must file with the department an
1039 application for a certificate of registration for each place of
1040 business. The application must include the names of the persons
1041 who have interests in such business and their residences, the
1042 address of the business, and other data reasonably required by
1043 the department. However, owners and operators of vending
1044 machines or newspaper rack machines are required to obtain only
1045 one certificate of registration for each county in which such
1046 machines are located. The department, by rule, may authorize a
1047 dealer that uses independent sellers to sell its merchandise to
1048 remit tax on the retail sales price charged to the ultimate
1049 consumer in lieu of having the independent seller register as a
1050 dealer and remit the tax. The department may appoint the county



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1051 tax collector as the department's agent to accept applications
1052 for registrations. The application must be submitted to the
1053 department before the person, firm, copartnership, or
1054 corporation may engage in such business, ~~and it must be~~
1055 ~~accompanied by a registration fee of \$5. However, a registration~~
1056 ~~fee is not required to accompany an application to engage in or~~
1057 ~~conduct business to make mail order sales. The department may~~
1058 ~~waive the registration fee for applications submitted through~~
1059 ~~the department's Internet registration process.~~

1060 (c)1. A person who engages in acts requiring a certificate
1061 of registration under this subsection and who fails or refuses
1062 to register commits a misdemeanor of the first degree,
1063 punishable as provided in s. 775.082 or s. 775.083. Such acts
1064 are subject to injunctive proceedings as provided by law. A
1065 person who engages in acts requiring a certificate of
1066 registration and who fails or refuses to register is also
1067 subject to a \$100 ~~initial~~ registration fee ~~in lieu of the \$5~~
1068 ~~registration fee required by paragraph (a).~~ However, the
1069 department may waive ~~the increase in~~ the registration fee if it
1070 finds that the failure to register was due to reasonable cause
1071 and not to willful negligence, willful neglect, or fraud.

1072 2.a. A person who willfully fails to register after the
1073 department provides notice of the duty to register as a dealer
1074 commits a felony of the third degree, punishable as provided in
1075 s. 775.082, s. 775.083, or s. 775.084.



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1076 b. The department shall provide written notice of the duty
1077 to register to the person by personal service or by sending
1078 notice by registered mail to the person's last known address.
1079 The department may provide written notice by both methods
1080 described in this sub-subparagraph.

1081 Section 22. Paragraphs (d) and (t) of subsection (1) of
1082 section 220.03, Florida Statutes, are amended to read:

1083 220.03 Definitions.—

1084 (1) SPECIFIC TERMS.—When used in this code, and when not
1085 otherwise distinctly expressed or manifestly incompatible with
1086 the intent thereof, the following terms shall have the following
1087 meanings:

1088 (d) "Community Contribution" means the grant by a business
1089 firm of any of the following items:

1090 1. Cash or other liquid assets.

1091 2. Real property, which for purposes of this subparagraph
1092 includes 100 percent ownership of a real property holding
1093 company. The term "real property holding company" means a
1094 Florida entity, such as a Florida limited liability company,
1095 that:

1096 a. Is wholly owned by the business firm.

1097 b. Is the sole owner of real property, as defined in s.
1098 192.001(12), located in the state.

1099 c. Is disregarded as an entity for federal income tax
1100 purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii).



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1101 d. At the time of contribution to an eligible sponsor, has
1102 no material assets other than the real property and any other
1103 property that qualifies as a community contribution.

1104 3. Goods or inventory.

1105 4. Other physical resources as identified by the
1106 department.

1107
1108 This paragraph expires June 30, 2019 ~~2018~~.

1109 (t) "Project" means any activity undertaken by an eligible
1110 sponsor, as defined in s. 220.183(2)(c), which is designed to
1111 construct, improve, or substantially rehabilitate housing that
1112 is affordable to low-income or very-low-income households as
1113 defined in s. 420.9071(19) and (28); designed to provide housing
1114 opportunities for persons with special needs as defined in s.
1115 420.0004; designed to provide commercial, industrial, or public
1116 resources and facilities; or designed to improve entrepreneurial
1117 and job-development opportunities for low-income persons. A
1118 project may be the investment necessary to increase access to
1119 high-speed broadband capability in a rural community that had an
1120 enterprise zone designated pursuant to chapter 290 as of May 1,
1121 2015, including projects that result in improvements to
1122 communications assets that are owned by a business. A project
1123 may include the provision of museum educational programs and
1124 materials that are directly related to any project approved
1125 between January 1, 1996, and December 31, 1999, and located in



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1126 an area that was in an enterprise zone designated pursuant to s.
1127 290.0065 as of May 1, 2015. This paragraph does not preclude
1128 projects that propose to construct or rehabilitate low-income or
1129 very-low-income housing on scattered sites or housing
1130 opportunities for persons with special needs as defined in s.
1131 420.0004. With respect to housing, contributions may be used to
1132 pay the following eligible project-related activities:

- 1133 1. Project development, impact, and management fees for
1134 special needs, low-income, or very-low-income housing projects;
- 1135 2. Down payment and closing costs for eligible persons, as
1136 defined in s. 420.9071(19) and (28);
- 1137 3. Administrative costs, including housing counseling and
1138 marketing fees, not to exceed 10 percent of the community
1139 contribution, directly related to special needs, low-income, or
1140 very-low-income projects; and
- 1141 4. Removal of liens recorded against residential property
1142 by municipal, county, or special-district local governments when
1143 satisfaction of the lien is a necessary precedent to the
1144 transfer of the property to an eligible person, as defined in s.
1145 420.9071(19) and (28), for the purpose of promoting home
1146 ownership. Contributions for lien removal must be received from
1147 a nonrelated third party.

1148
1149 This paragraph expires June 30, 2019 ~~2018~~.

1150 Section 23. Paragraph (c) of subsection (1) and subsection



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1151 (5) of section 220.183, Florida Statutes, are amended to read:
1152 220.183 Community contribution tax credit.—

1153 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
1154 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
1155 SPENDING.—

1156 (c) The total amount of tax credit which may be granted
1157 for all programs approved under this section, s. 212.08(5)(p),
1158 and s. 624.5105 is ~~\$18.4 million in the 2015-2016 fiscal year,~~
1159 ~~\$21.4 million in the 2016-2017 fiscal year,~~ and \$21.4 million
1160 each fiscal year ~~in the 2017-2018 fiscal year~~ for projects that
1161 provide housing opportunities for persons with special needs as
1162 defined in s. 420.0004 and homeownership opportunities for low-
1163 income households or very-low-income households as defined in s.
1164 420.9071 and \$3.5 million each fiscal year ~~annually~~ for all
1165 other projects.

1166 (5) EXPIRATION.—The provisions of this section, except
1167 paragraph (1)(e), expire June 30, 2019 ~~2018~~.

1168 Section 24. Paragraph (f) of subsection (2) of section
1169 220.1845, Florida Statutes, is amended to read:

1170 220.1845 Contaminated site rehabilitation tax credit.—

1171 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1172 (f) The total amount of the tax credits which may be
1173 granted under this section is \$20 ~~\$21.6~~ million in the 2017-2018
1174 ~~2015-2016~~ fiscal year and \$10 ~~\$5~~ million annually thereafter.

1175 Section 25. Paragraph (e) of subsection (2) of section



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1176 220.196, Florida Statutes, is amended to read:

1177 220.196 Research and development tax credit.—

1178 (2) TAX CREDIT.—

1179 (e) The combined total amount of tax credits which may be
1180 granted to all business enterprises under this section during
1181 any calendar year is \$9 million, except that the total amount
1182 that may be awarded in the 2018 ~~2016~~ calendar year is \$20 ~~\$23~~
1183 million. Applications may be filed with the department on or
1184 after March 20 and before March 27 for qualified research
1185 expenses incurred within the preceding calendar year. If the
1186 total credits for all applicants exceed the maximum amount
1187 allowed under this paragraph, the credits shall be allocated on
1188 a prorated basis.

1189 Section 26. Paragraph (d) of subsection (2) of section
1190 220.222, Florida Statutes, is amended to read:

1191 220.222 Returns; time and place for filing.—

1192 (2)

1193 (d) For taxable years beginning before January 1, 2026,
1194 the 6-month time period in paragraphs (a) and (b) shall be 7
1195 months for taxpayers with a taxable year ending June 30 ~~and~~
1196 ~~shall be 5 months for taxpayers with a taxable year ending~~
1197 ~~December 31.~~

1198 Section 27. Subsection (7) of section 220.33, Florida
1199 Statutes, is renumbered as subsection (8), and a new subsection
1200 (7) is added to that section to read:



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1201 220.33 Payments of estimated tax.—A taxpayer required to
1202 file a declaration of estimated tax pursuant to s. 220.24 shall
1203 pay such estimated tax as follows:

1204 (7) Notwithstanding any administrative rule or
1205 determination of the department that authorizes estimated
1206 payments otherwise due on a Saturday, Sunday, or legal holiday
1207 to be paid on the next succeeding day that is not a Saturday,
1208 Sunday, or legal holiday, any estimated tax payment required
1209 under this section that would otherwise be due on the last
1210 Saturday or Sunday of June shall be paid on or before the last
1211 Friday of June.

1212 Section 28. Paragraph (d) is added to subsection (1) of
1213 section 320.04, Florida Statutes, to read:

1214 320.04 Registration service charge.—

1215 (1)

1216 (d) For the convenience of citizens, a tax collector or,
1217 in a charter county with an appointed tax collector, the county
1218 commission, has the sole authority to enter into a contract with
1219 a license tag agent for the operation of a branch office to
1220 issue and renew license tag registrations and motor vehicle
1221 titles. At the discretion of the tax collector, the contract may
1222 include a convenience fee if the tax collector does not reduce
1223 such services at any other tax collector branch office. The
1224 contracted license tag agent shall pay to the department any
1225 costs incurred by the department for the initial purchase and



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1226 routine maintenance of any necessary equipment for such license
1227 tag agent.

1228 Section 29. Subsection (13) of section 320.08, Florida
1229 Statutes, is amended to read:

1230 320.08 License taxes.—Except as otherwise provided herein,
1231 there are hereby levied and imposed annual license taxes for the
1232 operation of motor vehicles, mopeds, motorized bicycles as
1233 defined in s. 316.003(2), tri-vehicles as defined in s. 316.003,
1234 and mobile homes as defined in s. 320.01, which shall be paid to
1235 and collected by the department or its agent upon the
1236 registration or renewal of registration of the following:

1237 (13) EXEMPT OR OFFICIAL LICENSE PLATES.—Any exempt or
1238 official license plate: \$4 flat, of which \$1 shall be deposited
1239 into the General Revenue Fund, except that the registration or
1240 renewal of a registration of a marine boat trailer exempt under
1241 s. 320.102 is not subject to any license tax.

1242 Section 30. Paragraphs (i) and (j) of subsection (1) of
1243 section 320.10, Florida Statutes, are amended, and paragraph (k)
1244 is added to that subsection, to read:

1245 320.10 Exemptions.—

1246 (1) The provisions of s. 320.08 do not apply to:

1247 (i) Any vehicle used by any of the various search and
1248 rescue units of the several counties for exclusive use as a
1249 search and rescue vehicle; ~~or~~

1250 (j) Any motor vehicle used by a community transportation



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1251 coordinator or a transportation operator as defined in part I of
1252 chapter 427, and which is used exclusively to transport
1253 transportation disadvantaged persons; or

1254 (k) Any marine boat trailer exempt under s. 320.102.

1255 Section 31. Section 320.102, Florida Statutes, is created
1256 to read:

1257 320.102 Marine boat trailers owned by nonprofit
1258 organizations; exemptions.--The registration or renewal of a
1259 registration of any marine boat trailer owned and operated by a
1260 nonprofit organization that is exempt from federal income tax
1261 under s. 501(c) (3) of the Internal Revenue Code and which is
1262 used exclusively in carrying out its customary nonprofit
1263 activities is exempt from paying the fees, taxes, surcharges,
1264 and charges in ss. 320.03(5), (6), and (9), 320.031(2),
1265 320.04(1), 320.06(1) (b) and (3) (b), 320.0801, 320.0802,
1266 320.0804, and 320.08046.

1267 Section 32. Effective upon this act becoming a law,
1268 subsection (5) of section 336.021, Florida Statutes, is amended
1269 to read:

1270 336.021 County transportation system; levy of ninth-cent
1271 fuel tax on motor fuel and diesel fuel.--

1272 (5) All impositions of the tax shall be levied before
1273 October 1 of each year to be effective January 1 of the
1274 following year. However, levies of the tax which were in effect
1275 on July 1, 2002, and which expire on August 31 of any year may



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1276 | be reimposed at the current authorized rate provided the tax is
1277 | levied before July 1 and is ~~to be~~ effective September 1 of the
1278 | year of expiration. All impositions shall be required to end on
1279 | December 31 of a year. A decision to rescind the tax shall not
1280 | take effect on any date other than December 31 and shall require
1281 | a minimum of 60 days' notice to the department of such decision.

1282 | Section 33. Effective upon this act becoming a law,
1283 | paragraphs (a) and (b) of subsection (1) and paragraph (a) of
1284 | subsection (5) of section 336.025, Florida Statutes, are amended
1285 | to read:

1286 | 336.025 County transportation system; levy of local option
1287 | fuel tax on motor fuel and diesel fuel.—

1288 | (1) (a) In addition to other taxes allowed by law, there
1289 | may be levied as provided in ss. 206.41(1) (e) and 206.87(1) (c) a
1290 | 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option
1291 | fuel tax upon every gallon of motor fuel and diesel fuel sold in
1292 | a county and taxed under the provisions of part I or part II of
1293 | chapter 206.

1294 | 1. All impositions and rate changes of the tax shall be
1295 | levied before October 1 to be effective January 1 of the
1296 | following year for a period not to exceed 30 years, and the
1297 | applicable method of distribution shall be established pursuant
1298 | to subsection (3) or subsection (4). However, levies of the tax
1299 | which were in effect on July 1, 2002, and which expire on August
1300 | 31 of any year may be reimposed at the current authorized rate



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1301 provided the tax is levied before July 1 and is effective
1302 September 1 of the year of expiration. Upon expiration, the tax
1303 may be relieved provided that a redetermination of the method of
1304 distribution is made as provided in this section.

1305 2. County and municipal governments shall utilize moneys
1306 received pursuant to this paragraph only for transportation
1307 expenditures.

1308 3. Any tax levied pursuant to this paragraph may be
1309 extended on a majority vote of the governing body of the county.
1310 A redetermination of the method of distribution shall be
1311 established pursuant to subsection (3) or subsection (4), if,
1312 after July 1, 1986, the tax is extended or the tax rate changed,
1313 for the period of extension or for the additional tax.

1314 (b) In addition to other taxes allowed by law, there may
1315 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-
1316 cent, 4-cent, or 5-cent local option fuel tax upon every gallon
1317 of motor fuel sold in a county and taxed under the provisions of
1318 part I of chapter 206. The tax shall be levied by an ordinance
1319 adopted by a majority plus one vote of the membership of the
1320 governing body of the county or by referendum.

1321 1. All impositions and rate changes of the tax shall be
1322 levied before October 1, to be effective January 1 of the
1323 following year. However, levies of the tax which were in effect
1324 on July 1, 2002, and which expire on August 31 of any year may
1325 be reimposed at the current authorized rate provided that the



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1326 | tax is levied before July 1 and is effective September 1 of the
1327 | year of expiration.

1328 | 2. The county may, prior to levy of the tax, establish by
1329 | interlocal agreement with one or more municipalities located
1330 | therein, representing a majority of the population of the
1331 | incorporated area within the county, a distribution formula for
1332 | dividing the entire proceeds of the tax among county government
1333 | and all eligible municipalities within the county. If no
1334 | interlocal agreement is adopted before the effective date of the
1335 | tax, tax revenues shall be distributed pursuant to the
1336 | provisions of subsection (4). If no interlocal agreement exists,
1337 | a new interlocal agreement may be established prior to June 1 of
1338 | any year pursuant to this subparagraph. However, any interlocal
1339 | agreement agreed to under this subparagraph after the initial
1340 | levy of the tax or change in the tax rate authorized in this
1341 | section shall under no circumstances materially or adversely
1342 | affect the rights of holders of outstanding bonds which are
1343 | backed by taxes authorized by this paragraph, and the amounts
1344 | distributed to the county government and each municipality shall
1345 | not be reduced below the amount necessary for the payment of
1346 | principal and interest and reserves for principal and interest
1347 | as required under the covenants of any bond resolution
1348 | outstanding on the date of establishment of the new interlocal
1349 | agreement.

1350 | 3. County and municipal governments shall use moneys



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1351 received pursuant to this paragraph for transportation
1352 expenditures needed to meet the requirements of the capital
1353 improvements element of an adopted comprehensive plan or for
1354 expenditures needed to meet immediate local transportation
1355 problems and for other transportation-related expenditures that
1356 are critical for building comprehensive roadway networks by
1357 local governments. For purposes of this paragraph, expenditures
1358 for the construction of new roads, the reconstruction or
1359 resurfacing of existing paved roads, or the paving of existing
1360 graded roads shall be deemed to increase capacity and such
1361 projects shall be included in the capital improvements element
1362 of an adopted comprehensive plan. Expenditures for purposes of
1363 this paragraph shall not include routine maintenance of roads.

1364 (5) (a) By October 1 of each year, the county shall notify
1365 the Department of Revenue of the rate of the taxes levied
1366 pursuant to paragraphs (1) (a) and (b), and of its decision to
1367 rescind or change the rate of a tax, if applicable, and shall
1368 provide the department with a certified copy of the interlocal
1369 agreement established under subparagraph (1) (b)2. or
1370 subparagraph (3) (a)1. with distribution proportions established
1371 by such agreement or pursuant to subsection (4), if applicable.
1372 A decision to rescind a tax may not take effect on any date
1373 other than December 31, regardless of when the tax was
1374 originally imposed, and requires a minimum of 60 days' notice to
1375 the Department of Revenue of such decision.



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1376 Section 34. Subsection (4) of section 376.30781, Florida
1377 Statutes, is amended to read:

1378 376.30781 Tax credits for rehabilitation of drycleaning-
1379 solvent-contaminated sites and brownfield sites in designated
1380 brownfield areas; application process; rulemaking authority;
1381 revocation authority.-

1382 (4) The Department of Environmental Protection is
1383 responsible for allocating the tax credits provided for in s.
1384 220.1845, which may not exceed a total of \$20 ~~\$21.6~~ million in
1385 tax credits in the 2017-2018 ~~2015-2016~~ fiscal year and \$10 ~~\$5~~
1386 million in tax credits annually thereafter.

1387 Section 35. Effective January 1, 2018, subsection (2) of
1388 section 376.70, Florida Statutes, is amended to read:

1389 376.70 Tax on gross receipts of drycleaning facilities.-

1390 (2) Each drycleaning facility or dry drop-off facility
1391 imposing a charge for the drycleaning or laundering of clothing
1392 or other fabrics is required to register with the Department of
1393 Revenue and become licensed for the purposes of this section.
1394 The owner or operator of the facility shall register the
1395 facility with the Department of Revenue. Drycleaning facilities
1396 or dry drop-off facilities operating at more than one location
1397 are only required to have a single registration. ~~The fee for~~
1398 ~~registration is \$30. The owner or operator of the facility shall~~
1399 ~~pay the registration fee to the Department of Revenue. The~~
1400 ~~department may waive the registration fee for applications~~



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1401 ~~submitted through the department's Internet registration~~
1402 ~~process.~~

1403 Section 36. Effective upon this act becoming a law,
1404 subsection (2) of section 376.75, Florida Statutes, is amended
1405 to read:

1406 376.75 Tax on production or importation of
1407 perchloroethylene.—

1408 (2) Any person producing in, importing into, or causing to
1409 be imported into, or selling in, this state perchloroethylene
1410 must register with the Department of Revenue and become licensed
1411 for the purposes of remitting the tax pursuant to, or providing
1412 information required by, this section. Such person must register
1413 as a seller of perchloroethylene, a user of perchloroethylene in
1414 drycleaning facilities, or a user of perchloroethylene for
1415 purposes other than drycleaning. Persons operating at more than
1416 one location are only required to have a single registration.
1417 ~~The fee for registration is \$30.~~ Failure to timely register is a
1418 misdemeanor of the first degree, punishable as provided in s.
1419 775.082 or s. 775.083.

1420 Section 37. Effective upon this act becoming a law,
1421 subsection (1) of section 443.131, Florida Statutes, is amended
1422 to read:

1423 443.131 Contributions.—

1424 (1) PAYMENT OF CONTRIBUTIONS.—Contributions accrue and are
1425 payable by each employer for each calendar quarter he or she is



1426 subject to this chapter for wages paid during each calendar
1427 quarter for employment. Contributions are due and payable by
1428 each employer to the tax collection service provider, in
1429 accordance with the rules adopted by the Department of Economic
1430 Opportunity or the state agency providing tax collection
1431 services. This subsection does not prohibit the tax collection
1432 service provider from allowing, at the request of the employer,
1433 employers of employees performing domestic services, as defined
1434 in s. 443.1216(6), to pay contributions or report wages at
1435 intervals other than quarterly when the nonquarterly payment or
1436 reporting assists the service provider and when nonquarterly
1437 payment and reporting is authorized under federal law. Employers
1438 of employees performing domestic services may report wages and
1439 pay contributions annually, with a due date of no later than
1440 January 31 unless the 31st is a Saturday, Sunday, or holiday in
1441 which event the due date will be the next day that is not a
1442 Saturday, Sunday, or holiday ~~January 1 and a delinquency date of~~
1443 ~~February 1.~~ For purposes of this subsection, the term "holiday"
1444 has the same meaning as set forth in s. 110.117(1) and (2) and
1445 includes any day on which the United States Postal Service
1446 offices are closed. To qualify for this election, the employer
1447 must employ only employees performing domestic services, be
1448 eligible for a variation from the standard rate computed under
1449 subsection (3), apply to this program no later than December 1
1450 of the preceding calendar year, and agree to provide the



1451 department or its tax collection service provider with any
1452 special reports that are requested, including copies of all
1453 federal employment tax forms. An employer who fails to timely
1454 furnish any wage information required by the department or its
1455 tax collection service provider loses the privilege to
1456 participate in this program, effective the calendar quarter
1457 immediately after the calendar quarter the failure occurred. The
1458 employer may reapply for annual reporting when a complete
1459 calendar year elapses after the employer's disqualification if
1460 the employer timely furnished any requested wage information
1461 during the period in which annual reporting was denied. An
1462 employer may not deduct contributions, interests, penalties,
1463 fines, or fees required under this chapter from any part of the
1464 wages of his or her employees. A fractional part of a cent less
1465 than one-half cent shall be disregarded from the payment of
1466 contributions, but a fractional part of at least one-half cent
1467 shall be increased to 1 cent.

1468 Section 38. Effective upon this act becoming a law,
1469 paragraph (d) of subsection (1) of section 443.141, Florida
1470 Statutes, is amended to read:

1471 443.141 Collection of contributions and reimbursements.—

1472 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,
1473 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.—

1474 (d) Payments for contributions.—For an annual
1475 administrative fee not to exceed \$5, a contributing employer may



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1476 pay its quarterly contributions due for wages paid in the first
1477 three quarters of each year in equal installments if those
1478 contributions are paid as follows:

1479 1. For contributions due for wages paid in the first
1480 quarter of each year, one-fourth of the contributions due must
1481 be paid on or before April 30, one-fourth must be paid on or
1482 before July 31, one-fourth must be paid on or before October 31,
1483 and one-fourth must be paid on or before December 31.

1484 2. In addition to the payments specified in subparagraph
1485 1., for contributions due for wages paid in the second quarter
1486 of each year, one-third of the contributions due must be paid on
1487 or before July 31, one-third must be paid on or before October
1488 31, and one-third must be paid on or before December 31.

1489 3. In addition to the payments specified in subparagraphs
1490 1. and 2., for contributions due for wages paid in the third
1491 quarter of each year, one-half of the contributions due must be
1492 paid on or before October 31, and one-half must be paid on or
1493 before December 31.

1494 4. If any of the due dates listed in this paragraph fall
1495 on a Saturday, Sunday, or holiday, the due date will be the next
1496 day that is not a Saturday, Sunday, or holiday. For purposes of
1497 this paragraph, the term "holiday" has the same meaning as set
1498 forth in s. 110.117(1) and (2) and includes any day on which the
1499 United States Postal Service offices are closed.

1500 ~~5.4.~~ The annual administrative fee assessed for electing



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1501 to pay under the installment method shall be collected at the
1502 time the employer makes the first installment payment each year.
1503 The fee shall be segregated from the payment and deposited into
1504 the Operating Trust Fund of the Department of Revenue.

1505 ~~6.5.~~ Interest does not accrue on any contribution that
1506 becomes due for wages paid in the first three quarters of each
1507 year if the employer pays the contribution in accordance with
1508 subparagraphs 1.-5. ~~1.-4.~~ Interest and fees continue to accrue
1509 on prior delinquent contributions and commence accruing on all
1510 contributions due for wages paid in the first three quarters of
1511 each year which are not paid in accordance with subparagraphs
1512 1.-4. ~~1.-3.~~ Penalties may be assessed in accordance with this
1513 chapter. The contributions due for wages paid in the fourth
1514 quarter are not affected by this paragraph and are due and
1515 payable in accordance with this chapter.

1516 Section 39. Effective upon this act becoming a law,
1517 section 443.163, Florida Statutes, is amended to read:

1518 443.163 Electronic reporting and remitting of
1519 contributions and reimbursements.—

1520 (1) An employer may file any report and remit any
1521 contributions or reimbursements required under this chapter by
1522 electronic means. The Department of Economic Opportunity or the
1523 state agency providing reemployment assistance tax collection
1524 services shall adopt rules prescribing the format and
1525 instructions necessary for electronically filing reports and



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1526 remitting contributions and reimbursements to ensure a full
1527 collection of contributions and reimbursements due. The
1528 acceptable method of transfer, the method, form, and content of
1529 the electronic means, and the method, if any, by which the
1530 employer will be provided with an acknowledgment shall be
1531 prescribed by the department or its tax collection service
1532 provider. However, any employer who employed 10 or more
1533 employees in any quarter during the preceding state fiscal year
1534 must file the Employers Quarterly Reports ~~(UCT-6)~~ for the
1535 current calendar year and remit the contributions and
1536 reimbursements due by electronic means approved by the tax
1537 collection service provider. A person who prepared and reported
1538 for 100 or more employers in any quarter during the preceding
1539 state fiscal year must file the Employers Quarterly Reports
1540 ~~(UCT-6)~~ for each calendar quarter in the current calendar year,
1541 beginning with reports due for the second calendar quarter of
1542 2003, by electronic means approved by the tax collection service
1543 provider.

1544 (2) (a) An employer who is required by law to file an
1545 Employers Quarterly Report ~~(UCT-6)~~ by approved electronic means,
1546 but who files the report by a means other than approved
1547 electronic means, is liable for a penalty of \$50 for that report
1548 and \$1 for each employee. This penalty is in addition to any
1549 other penalty provided by this chapter. However, the penalty
1550 does not apply if the tax collection service provider waives the



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1551 | electronic filing requirement in advance. An employer who fails
1552 | to remit contributions or reimbursements by approved electronic
1553 | means as required by law is liable for a penalty of \$50 for each
1554 | remittance submitted by a means other than approved electronic
1555 | means. This penalty is in addition to any other penalty provided
1556 | by this chapter.

1557 | (b) A person who prepared and reported for 100 or more
1558 | employers in any quarter during the preceding state fiscal year,
1559 | but who fails to file an Employers Quarterly Report ~~(UCT-6)~~ for
1560 | each calendar quarter in the current calendar year by approved
1561 | electronic means, is liable for a penalty of \$50 for that report
1562 | and \$1 for each employee. This penalty is in addition to any
1563 | other penalty provided by this chapter. However, the penalty
1564 | does not apply if the tax collection service provider waives the
1565 | electronic filing requirement in advance.

1566 | (3) The tax collection service provider may waive the
1567 | requirement to file an Employers Quarterly Report ~~(UCT-6)~~ by
1568 | electronic means for employers that are unable to comply despite
1569 | good faith efforts or due to circumstances beyond the employer's
1570 | reasonable control.

1571 | (a) As prescribed by the Department of Economic
1572 | Opportunity or its tax collection service provider, grounds for
1573 | approving the waiver include, but are not limited to,
1574 | circumstances in which the employer does not:

1575 | 1. Currently file information or data electronically with



1576 any business or government agency; or
 1577 2. Have a compatible computer that meets or exceeds the
 1578 standards prescribed by the department or its tax collection
 1579 service provider.
 1580 (b) The tax collection service provider shall accept other
 1581 reasons for requesting a waiver from the requirement to submit
 1582 the Employers Quarterly Report ~~(UCT-6)~~ by electronic means,
 1583 including, but not limited to:
 1584 1. That the employer needs additional time to program his
 1585 or her computer;
 1586 2. That complying with this requirement causes the
 1587 employer financial hardship; or
 1588 3. That complying with this requirement conflicts with the
 1589 employer's business procedures.
 1590 (c) The department or the state agency providing
 1591 reemployment assistance tax collection services may establish by
 1592 rule the length of time a waiver is valid and may determine
 1593 whether subsequent waivers will be authorized, based on this
 1594 subsection.
 1595 (4) As used in this section, the term "electronic means"
 1596 includes, but is not limited to, electronic data interchange;
 1597 electronic funds transfer; and use of the Internet, telephone,
 1598 or other technology specified by the Department of Economic
 1599 Opportunity or its tax collection service provider.
 1600 (5) The tax collection service provider may waive the



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1601 penalty imposed by this section if a written request for waiver
1602 is filed that establishes that imposition of the penalty would
1603 be inequitable. Examples of inequity include, but are not
1604 limited to, situations in which the failure to electronically
1605 file was caused by:

1606 (a) Death or serious illness of the person responsible for
1607 preparing and filing the report;

1608 (b) Destruction of the business records by fire or other
1609 casualty; or

1610 (c) Unscheduled and unavoidable computer down time.

1611 Section 40. Section 563.01, Florida Statutes, is amended
1612 to read:

1613 563.01 Definitions ~~Definition.~~— The term: ~~terms~~

1614 (1) "Beer" means a brewed beverage that meets the federal
1615 definition of beer in 27 C.F.R. s. 25.11 and contains less than
1616 6 percent alcohol by volume. ~~and~~

1617 (2) "Malt beverage" means any ~~mean all~~ brewed beverage
1618 ~~beverages~~ containing malt.

1619
1620 The terms "beer" and "malt beverage" have the same meaning when
1621 either term is used in the Beverage Law. The terms do not
1622 include alcoholic beverages that require a certificate of label
1623 approval by the Federal Government as wine or as distilled
1624 spirits.

1625 Section 41. Paragraph (c) of subsection (1) and subsection



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1626 (6) of section 624.5105, Florida Statutes, are amended to read:
1627 624.5105 Community contribution tax credit; authorization;
1628 limitations; eligibility and application requirements;
1629 administration; definitions; expiration.—

1630 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1631 (c) The total amount of tax credit which may be granted
1632 for all programs approved under this section and ss.
1633 212.08(5)(p) and 220.183 is ~~\$18.4 million in the 2015-2016~~
1634 ~~fiscal year, \$21.4 million in the 2016-2017 fiscal year, and~~
1635 ~~\$21.4 million~~ each fiscal year ~~in the 2017-2018 fiscal year~~ for
1636 projects that provide housing opportunities for persons with
1637 special needs as defined in s. 420.0004 or homeownership
1638 opportunities for low-income or very-low-income households as
1639 defined in s. 420.9071 and \$3.5 million each fiscal year
1640 annually for all other projects.

1641 (6) EXPIRATION.—The provisions of this section, except
1642 paragraph (1)(e), expire June 30, 2019 ~~2018~~.

1643 Section 42. Effective upon this act becoming a law,
1644 subsection (3) of section 733.2121, Florida Statutes, is amended
1645 to read:

1646 733.2121 Notice to creditors; filing of claims.—

1647 (3)(a) The personal representative shall promptly make a
1648 diligent search to determine the names and addresses of
1649 creditors of the decedent who are reasonably ascertainable, even
1650 if the claims are unmatured, contingent, or unliquidated, and



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1651 shall promptly serve a copy of the notice on those creditors.
1652 Impracticable and extended searches are not required. Service is
1653 not required on any creditor who has filed a claim as provided
1654 in this part, whose claim has been paid in full, or whose claim
1655 is listed in a personal representative's timely filed proof of
1656 claim.

1657 (b) The personal representative is not individually liable
1658 to any person for giving notice under this section, even if it
1659 is later determined that notice was not required. The service of
1660 notice to creditors in accordance with this section shall not be
1661 construed as admitting the validity or enforceability of a
1662 claim.

1663 (c) If the personal representative in good faith fails to
1664 give notice required by this section, the personal
1665 representative is not liable to any person for the failure.
1666 Liability, if any, for the failure is on the estate.

1667 (d) If a decedent at the time of death was 55 years of age
1668 or older, the personal representative shall promptly serve a
1669 copy of the notice to creditors and provide a copy of the death
1670 certificate on the Agency for Health Care Administration within
1671 3 months after the first publication of the notice to creditors,
1672 unless the agency has already filed a statement of claim in the
1673 estate proceedings.

1674 (e) The personal representative shall only serve a notice
1675 of creditors on the Department of Revenue if the department is



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1676 determined to be a creditor under paragraph (a) ~~If the~~
1677 Department of Revenue has not previously been served with a copy
1678 of the notice to creditors, then service of the inventory on the
1679 Department of Revenue shall be the equivalent of service of a
1680 copy of the notice to creditors.

1681 Section 43. Clothing, school supplies, personal computers,
1682 and personal computer-related accessories; sales tax holiday.-

1683 (1) The tax levied under chapter 212, Florida Statutes,
1684 may not be collected during the period from 12:01 a.m. on August
1685 4, 2017, through 11:59 p.m. on August 13, 2017, on the retail
1686 sale of:

1687 (a) Clothing, wallets, or bags, including handbags,
1688 backpacks, fanny packs, and diaper bags, but excluding
1689 briefcases, suitcases, and other garment bags, having a sales
1690 price of \$100 or less per item. As used in this paragraph, the
1691 term "clothing" means:

1692 1. Any article of wearing apparel intended to be worn on
1693 or about the human body, excluding watches, watchbands, jewelry,
1694 umbrellas, and handkerchiefs; and

1695 2. All footwear, excluding skis, swim fins, roller blades,
1696 and skates.

1697 (b) School supplies having a sales price of \$15 or less
1698 per item. As used in this paragraph, the term "school supplies"
1699 means pens, pencils, erasers, crayons, notebooks, notebook
1700 filler paper, legal pads, binders, lunch boxes, construction



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1701 paper, markers, folders, poster board, composition books, poster
1702 paper, scissors, cellophane tape, glue or paste, rulers,
1703 computer disks, protractors, compasses, and calculators.

1704 (2) The tax levied under chapter 212, Florida Statutes,
1705 may not be collected during the period from 12:01 a.m. on August
1706 4, 2017, through 11:59 p.m. on August 13, 2017, on the first
1707 \$1,000 of the sales price of personal computers or personal
1708 computer-related accessories purchased for noncommercial home or
1709 personal use. For purposes of this subsection, the term:

1710 (a) "Personal computers" includes electronic book readers,
1711 laptops, desktops, handhelds, tablets, and tower computers. The
1712 term does not include cellular telephones, video game consoles,
1713 digital media receivers, or devices that are not primarily
1714 designed to process data.

1715 (b) "Personal computer-related accessories" includes
1716 keyboards, mice, personal digital assistants, monitors, other
1717 peripheral devices, modems, routers, and nonrecreational
1718 software, regardless of whether the accessories are used in
1719 association with a personal computer base unit. The term does
1720 not include furniture or systems, devices, software, or
1721 peripherals that are designed or intended primarily for
1722 recreational use.

1723 (c) "Monitors" does not include devices that include a
1724 television tuner.

1725 (3) The tax exemptions provided in this section do not



1726 apply to sales within a theme park or entertainment complex as
1727 defined in s. 509.013(9), Florida Statutes, within a public
1728 lodging establishment as defined in s. 509.013(4), Florida
1729 Statutes, or within an airport as defined in s. 330.27(2),
1730 Florida Statutes.

1731 (4) The tax exemptions provided in this section apply at
1732 the option of a dealer if less than 5 percent of the dealer's
1733 gross sales of tangible personal property in the prior calendar
1734 year are comprised of items that would be exempt under this
1735 section. If a qualifying dealer chooses not to participate in
1736 the tax holiday, the dealer must notify the Department of
1737 Revenue in writing, by August 1, 2017, of its election to
1738 collect sales tax during the holiday and must post a copy of
1739 that notice in a conspicuous location at its place of business.

1740 (5) The Department of Revenue may, and all conditions are
1741 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1742 and 120.54(4), Florida Statutes, to administer this section.

1743 (6) For the 2017-2018 fiscal year, the sum of \$241,200 in
1744 nonrecurring funds is appropriated from the General Revenue Fund
1745 to the Department of Revenue for the purpose of implementing
1746 this section.

1747 Section 44. Disaster preparedness supplies; sales tax
1748 holiday.-

1749 (1) The tax levied under chapter 212, Florida Statutes,
1750 may not be collected during the period from 12:01 a.m. on May



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1751 27, 2017, through 11:59 p.m. on June 4, 2017, on the retail sale
1752 of:

1753 (a) A portable self-powered light source selling for \$20
1754 or less.

1755 (b) A portable self-powered radio, two-way radio, or
1756 weatherband radio selling for \$50 or less.

1757 (c) A tarpaulin or other flexible waterproof sheeting
1758 selling for \$50 or less.

1759 (d) A self-contained first-aid kit selling for \$30 or
1760 less.

1761 (e) A ground anchor system or tie-down kit selling for \$50
1762 or less.

1763 (f) A gas or diesel fuel tank selling for \$25 or less.

1764 (g) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-
1765 volt batteries, excluding automobile and boat batteries, selling
1766 for \$30 or less.

1767 (h) A nonelectric food storage cooler selling for \$30 or
1768 less.

1769 (i) A portable generator used to provide light or
1770 communications or preserve food in the event of a power outage
1771 selling for \$750 or less.

1772 (j) Reusable ice selling for \$10 or less.

1773 (2) The Department of Revenue may, and all conditions are
1774 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1775 and 120.54, Florida Statutes, to administer this section.



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1776 (3) The tax exemptions provided in this section do not
1777 apply to sales within a theme park or entertainment complex as
1778 defined in s. 509.013(9), Florida Statutes, within a public
1779 lodging establishment as defined in s. 509.013(4), Florida
1780 Statutes, or within an airport as defined in s. 330.27(2),
1781 Florida Statutes.

1782 (4) For the 2016-17 fiscal year, the sum of \$290,580 in
1783 nonrecurring funds is appropriated from the General Revenue Fund
1784 to the Department of Revenue for the purpose of implementing
1785 this section.

1786 (5) This section is effective upon this act becoming a
1787 law.

1788 Section 45. Educational textbooks and instructional
1789 materials; sales tax exemption.-

1790 (1) The tax levied under chapter 212, Florida Statutes,
1791 may not be collected on the retail sale of textbooks that are
1792 required or recommended for use in a course offered by a public
1793 postsecondary educational institution as described in s.
1794 1000.04, Florida Statutes, or a nonpublic postsecondary
1795 educational institution that is eligible to participate in a
1796 tuition assistance program authorized by s. 1009.89, Florida
1797 Statutes, or s. 1009.891, Florida Statutes. As used in this
1798 section, the term "textbook" means any required or recommended
1799 manual of instruction or any instructional materials for a
1800 course in any field of study. As used in this section, the term



1801 "instructional materials" means any educational materials, in
1802 printed or digital format, that are required or recommended for
1803 use in a course in any field of study. To demonstrate that a
1804 sale is not subject to tax, the student must provide a physical
1805 or an electronic copy of the following to the vendor:

1806 (a) His or her student identification number; and

1807 (b) An applicable course syllabus or list of required and
1808 recommended textbooks and instructional materials that meet the
1809 criteria in s. 1004.085(3), Florida Statutes.

1810

1811 The vendor must maintain proper documentation, as prescribed by
1812 department rule, to identify the complete transaction or portion
1813 of the transaction that involves the sale of textbooks that are
1814 not subject to tax.

1815 (2) The tax exemptions provided in this section do not
1816 apply to sales within a theme park or entertainment complex as
1817 defined in s. 509.013(9), Florida Statutes, within a public
1818 lodging establishment as defined in s. 509.013(4), Florida
1819 Statutes, or within an airport as defined in s. 330.27(2),
1820 Florida Statutes.

1821 (3) (a) The Department of Revenue may, and all conditions
1822 are deemed met to, adopt emergency rules pursuant to ss.
1823 120.536(1) and 120.54, Florida Statutes, to administer this
1824 section.

1825 (b) Notwithstanding any other provision of law, emergency



1826 rules adopted pursuant to paragraph (a) are effective for 6
1827 months after adoption and may be renewed during the pendency of
1828 procedures to adopt permanent rules addressing the subject of
1829 the emergency rules.

1830 (4) This section is repealed June 30, 2018.

1831 Section 46. (1) The Department of Revenue may, and all
1832 conditions are deemed met to, adopt emergency rules pursuant to
1833 ss. 120.536(1) and 120.54, Florida Statutes, for the purpose of
1834 implementing the amendments made by this act to s. 212.08(19),
1835 Florida Statutes.

1836 (2) Notwithstanding any other provision of law, emergency
1837 rules adopted pursuant to subsection (1) are effective for 6
1838 months after adoption and may be renewed during the pendency of
1839 procedures to adopt permanent rules addressing the subject of
1840 the emergency rules.

1841 (3) This section is repealed January 1, 2019.

1842 Section 47. Section 206.998, Florida Statutes, is amended
1843 to read:

1844 206.998 Applicability of specified sections of parts I and
1845 II.—The provisions of ss. 206.01, 206.02, 206.025, 206.026,
1846 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.07,
1847 206.075, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15,
1848 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204,
1849 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25,
1850 206.27, 206.28, ~~206.405, 206.406~~, 206.41, 206.413, 206.43,



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1851 206.44, 206.48, 206.485, 206.49, 206.56, 206.59, 206.606,
1852 206.608, and 206.61 of part I of this chapter and ss. 206.86,
1853 206.872, 206.874, 206.8745, 206.88, 206.90, and 206.93 of part
1854 II of this chapter shall, as far as lawful or practicable, be
1855 applicable to the tax levied and imposed and to the collection
1856 thereof as if fully set out in this part. However, any provision
1857 of any such section does not apply if it conflicts with any
1858 provision of this part.

1859 Section 48. For the 2017-2018 fiscal year, the sums of
1860 \$121,398 in recurring funds and \$11,730 in nonrecurring funds
1861 are appropriated from the Operating Trust Fund to the Department
1862 of Revenue to implement the amendments made by this act to s.
1863 212.08(19), Florida Statutes.

1864 Section 49. The amendments made by this act to s.
1865 212.08(5)(a), Florida Statutes, that exempt certain animal
1866 health products and aquaculture health products, are intended to
1867 be remedial in nature and apply retroactively, but do not
1868 provide a basis for an assessment of any tax or create a right
1869 to a refund or credit of any tax paid before the effective date
1870 of this act.

1871 Section 50. The amendments made by this act to s. 220.222,
1872 Florida Statutes, apply to taxable years beginning on or after
1873 January 1, 2016.

1874 Section 51. For the 2017-2018 fiscal year, the sum of
1875 \$149,818 in nonrecurring funds is appropriated from the General



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1876 | Revenue Fund to the Department of Revenue to implement the
1877 | amendments made by this act to ss. 212.08(7) and 212.031,
1878 | Florida Statutes.

1879 | Section 52. Except as otherwise expressly provided in this
1880 | act and except for this section, which shall take effect upon
1881 | this act becoming a law, this act shall take effect July 1,
1882 | 2017.