

1 A bill to be entitled
2 An act relating to taxation; amending s. 206.9931,
3 F.S.; removing a registration fee for certain parties;
4 amending s. 212.05 F.S.; specifying the application of
5 an exemption for sales taxes for certain purchasers of
6 boats and aircrafts; amending s. 212.031, F.S.;
7 authorizing specified entities to exclude certain
8 charges from a specified tax; requiring such exclusion
9 be approved in a specified manner and begin on a
10 specified date; requiring the county and school boards
11 to notify the Department of Revenue of such exclusion
12 by a specified date; amending s. 212.054, F.S.;
13 specifying that certain purchases are considered to be
14 a single item; specifying how to determine what county
15 certain sales occurred within; amending s. 213.21
16 F.S.; authorizing the department to consider specified
17 requests under certain circumstances; providing a
18 limitation; providing applicability; amending s.
19 213.67 F.S.; authorizing certain parties to include
20 additional specified amounts in a garnishment levy
21 notice; revising methods for delivery of levy notices;
22 amending s. 220.222, F.S.; revising the amount of
23 taxes that must be paid to be considered in compliance
24 with a specified statute; authorizing the Department
25 of Revenue to adopt emergency rules; providing for

26 future expiration of such authorization; providing an
 27 effective date.

28

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

30

31 Section 1. Subsection (1) of section 206.9931, Florida
 32 Statutes, is amended to read:

33 206.9931 Administrative provisions.—

34 (1) Any person producing in, importing into, or causing to
 35 be imported into this state taxable pollutants for sale, use, or
 36 otherwise and who is not registered or licensed pursuant to
 37 other parts of this chapter is hereby required to register and
 38 become licensed for the purposes of this part. Such person shall
 39 register as either a producer or importer of pollutants and
 40 shall be subject to all applicable registration and licensing
 41 provisions of this chapter, as if fully set out in this part and
 42 made expressly applicable to the taxes imposed herein,
 43 including, but not limited to, ss. 206.02-206.025, 206.03,
 44 206.04, and 206.05. For the purposes of this section,
 45 registrations required exclusively for this part shall be made
 46 within 90 days of July 1, 1986, for existing businesses, or
 47 before ~~prior to~~ the first production or importation of
 48 pollutants for businesses created after July 1, 1986. ~~The fee~~
 49 ~~for registration shall be \$30.~~ Failure to timely register is a
 50 misdemeanor of the first degree, punishable as provided in s.

51 775.082 or s. 775.083.

52 Section 2. Paragraph (a) of subsection (1) of section
53 212.05, Florida Statutes, is amended to read:

54 212.05 Sales, storage, use tax.—It is hereby declared to
55 be the legislative intent that every person is exercising a
56 taxable privilege who engages in the business of selling
57 tangible personal property at retail in this state, including
58 the business of making or facilitating remote sales; who rents
59 or furnishes any of the things or services taxable under this
60 chapter; or who stores for use or consumption in this state any
61 item or article of tangible personal property as defined herein
62 and who leases or rents such property within the state.

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

66 (a)1.a. At the rate of 6 percent of the sales price of
67 each item or article of tangible personal property when sold at
68 retail in this state, computed on each taxable sale for the
69 purpose of remitting the amount of tax due the state, and
70 including each and every retail sale.

71 b. Each occasional or isolated sale of an aircraft, boat,
72 mobile home, or motor vehicle of a class or type which is
73 required to be registered, licensed, titled, or documented in
74 this state or by the United States Government shall be subject
75 to tax at the rate provided in this paragraph. The department

76 shall by rule adopt any nationally recognized publication for
77 valuation of used motor vehicles as the reference price list for
78 any used motor vehicle which is required to be licensed pursuant
79 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
80 party to an occasional or isolated sale of such a vehicle
81 reports to the tax collector a sales price which is less than 80
82 percent of the average loan price for the specified model and
83 year of such vehicle as listed in the most recent reference
84 price list, the tax levied under this paragraph shall be
85 computed by the department on such average loan price unless the
86 parties to the sale have provided to the tax collector an
87 affidavit signed by each party, or other substantial proof,
88 stating the actual sales price. Any party to such sale who
89 reports a sales price less than the actual sales price is guilty
90 of a misdemeanor of the first degree, punishable as provided in
91 s. 775.082 or s. 775.083. The department shall collect or
92 attempt to collect from such party any delinquent sales taxes.
93 In addition, such party shall pay any tax due and any penalty
94 and interest assessed plus a penalty equal to twice the amount
95 of the additional tax owed. Notwithstanding any other provision
96 of law, the Department of Revenue may waive or compromise any
97 penalty imposed pursuant to this subparagraph.

98 2. This paragraph does not apply to the sale of a boat or
99 aircraft by or through a registered dealer under this chapter to
100 a purchaser who, at the time of taking delivery, is a

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101 nonresident of this state, does not make his or her permanent
102 place of abode in this state, and is not engaged in carrying on
103 in this state any employment, trade, business, or profession in
104 which the boat or aircraft will be used in this state, or is a
105 corporation none of the officers or directors of which is a
106 resident of, or makes his or her permanent place of abode in,
107 this state, or is a noncorporate entity that has no individual
108 vested with authority to participate in the management,
109 direction, or control of the entity's affairs who is a resident
110 of, or makes his or her permanent abode in, this state. For
111 purposes of this exemption, either a registered dealer acting on
112 his or her own behalf as seller, a registered dealer acting as
113 broker on behalf of a seller, or a registered dealer acting as
114 broker on behalf of the nonresident purchaser may be deemed to
115 be the selling dealer. This exemption is ~~shall~~ not be allowed
116 unless:

117 a. The nonresident purchaser removes a qualifying boat, as
118 described in sub-subparagraph f., from this ~~the~~ state within 90
119 days after the date of purchase or extension, or the nonresident
120 purchaser removes a nonqualifying boat or an aircraft from this
121 state within 10 days after the date of purchase or, when the
122 boat or aircraft is repaired or altered, within 20 days after
123 completion of the repairs or alterations; or if the aircraft
124 will be registered in a foreign jurisdiction and:

125 (I) Application for the aircraft's registration is

126 properly filed with a civil airworthiness authority of a foreign
127 jurisdiction within 10 days after the date of purchase;

128 (II) The nonresident purchaser removes the aircraft from
129 this ~~the~~ state to a foreign jurisdiction within 10 days after
130 the date the aircraft is registered by the applicable foreign
131 airworthiness authority; and

132 (III) The aircraft is operated in this ~~the~~ state solely to
133 remove it from this ~~the~~ state to a foreign jurisdiction.

134

135 For purposes of this sub-subparagraph, the term "foreign
136 jurisdiction" means any jurisdiction outside of the United
137 States or any of its territories;

138 b. The nonresident purchaser, within 90 days after ~~from~~
139 the date of departure, provides the department with written
140 proof that the nonresident purchaser licensed, registered,
141 titled, or documented the boat or aircraft outside this ~~the~~
142 state. If such written proof is unavailable, within 90 days the
143 nonresident purchaser must ~~shall~~ provide proof that the
144 nonresident purchaser applied for such license, title,
145 registration, or documentation. The nonresident purchaser shall
146 forward to the department proof of title, license, registration,
147 or documentation upon receipt;

148 c. The nonresident purchaser, within 30 days after
149 removing the boat or aircraft from this state ~~Florida~~, furnishes
150 the department with proof of removal in the form of receipts for

151 fuel, dockage, slippage, tie-down, or hangaring from outside of
152 Florida. The information so provided must clearly and
153 specifically identify the boat or aircraft;

154 d. The selling dealer, within 30 days after the date of
155 sale, provides to the department a copy of the sales invoice,
156 closing statement, bills of sale, and the original affidavit
157 signed by the nonresident purchaser affirming ~~attesting~~ that the
158 nonresident purchaser qualifies for exemption from sales tax
159 pursuant to this subparagraph and attesting that the nonresident
160 purchaser will provide the documentation required to
161 substantiate the exemption claimed under ~~he or she has read the~~
162 ~~provisions of this subparagraph section;~~

163 e. The seller makes a copy of the affidavit a part of his
164 or her record for as long as required by s. 213.35; and

165 f. Unless the nonresident purchaser of a boat of 5 net
166 tons of admeasurement or larger intends to remove the boat from
167 this state within 10 days after the date of purchase or when the
168 boat is repaired or altered, within 20 days after completion of
169 the repairs or alterations, the nonresident purchaser applies to
170 the selling dealer for a decal which authorizes 90 days after
171 the date of purchase for removal of the boat. The nonresident
172 purchaser of a qualifying boat may apply to the selling dealer
173 within 60 days after the date of purchase for an extension decal
174 that authorizes the boat to remain in this state for an
175 additional 90 days, but not more than a total of 180 days,

176 before the nonresident purchaser is required to pay the tax
 177 imposed by this chapter. The department is authorized to issue
 178 decals in advance to dealers. The number of decals issued in
 179 advance to a dealer shall be consistent with the volume of the
 180 dealer's past sales of boats which qualify under this sub-
 181 subparagraph. The selling dealer or his or her agent shall mark
 182 and affix the decals to qualifying boats in the manner
 183 prescribed by the department, before delivery of the boat.

184 (I) The department is hereby authorized to charge dealers
 185 a fee sufficient to recover the costs of decals issued, except
 186 the extension decal shall cost \$425.

187 (II) The proceeds from the sale of decals will be
 188 deposited into the administrative trust fund.

189 (III) Decals shall display information to identify the
 190 boat as a qualifying boat under this sub-subparagraph,
 191 including, but not limited to, the decal's date of expiration.

192 (IV) The department is authorized to require dealers who
 193 purchase decals to file reports with the department and may
 194 prescribe all necessary records by rule. All such records are
 195 subject to inspection by the department.

196 (V) Any dealer or his or her agent who issues a decal
 197 falsely, fails to affix a decal, mismarks the expiration date of
 198 a decal, or fails to properly account for decals will be
 199 considered prima facie to have committed a fraudulent act to
 200 evade the tax and will be liable for payment of the tax plus a

201 mandatory penalty of 200 percent of the tax, and shall be liable
 202 for fine and punishment as provided by law for a conviction of a
 203 misdemeanor of the first degree, as provided in s. 775.082 or s.
 204 775.083.

205 (VI) Any nonresident purchaser of a boat who removes a
 206 decal before permanently removing the boat from this ~~the~~ state,
 207 or defaces, changes, modifies, or alters a decal in a manner
 208 affecting its expiration date before its expiration, or who
 209 causes or allows the same to be done by another, will be
 210 considered prima facie to have committed a fraudulent act to
 211 evade the tax and will be liable for payment of the tax plus a
 212 mandatory penalty of 200 percent of the tax, and shall be liable
 213 for fine and punishment as provided by law for a conviction of a
 214 misdemeanor of the first degree, as provided in s. 775.082 or s.
 215 775.083.

216 (VII) The department is authorized to adopt rules
 217 necessary to administer and enforce this subparagraph and to
 218 publish the necessary forms and instructions.

219 (VIII) The department is hereby authorized to adopt
 220 emergency rules pursuant to s. 120.54(4) to administer and
 221 enforce the provisions of this subparagraph.

222

223 If the nonresident purchaser fails to remove the qualifying boat
 224 from this state within the maximum 180 days after purchase or a
 225 nonqualifying boat or an aircraft from this state within 10 days

226 after purchase or, when the boat or aircraft is repaired or
 227 altered, within 20 days after completion of such repairs or
 228 alterations, or permits the boat or aircraft to return to this
 229 state within 6 months after ~~from~~ the date of departure, except
 230 as provided in s. 212.08(7) (fff), or if the nonresident
 231 purchaser fails to furnish the department with any of the
 232 documentation required by this subparagraph within the
 233 prescribed time period, the nonresident purchaser ~~is shall be~~
 234 liable for use tax on the cost price of the boat or aircraft
 235 and, in addition thereto, payment of a penalty to the Department
 236 of Revenue equal to the tax payable. This penalty shall be in
 237 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
 238 period following the sale of a qualifying boat tax-exempt to a
 239 nonresident may not be tolled for any reason.

240 Section 3. Paragraph (b) of subsection (2) and paragraph
 241 (a) of subsection (3) of section 212.054, Florida Statutes, are
 242 amended to read:

243 212.054 Discretionary sales surtax; limitations,
 244 administration, and collection.—

245 (2)

246 (b) However:

247 1. The sales amount above \$5,000 on any item of tangible
 248 personal property shall not be subject to the surtax. However,
 249 charges for prepaid calling arrangements, as defined in s.
 250 212.05(1) (e)1.a., shall be subject to the surtax. For purposes

251 of administering the \$5,000 limitation on an item of tangible
 252 personal property:~~7~~

253 a. If two or more taxable items of tangible personal
 254 property are sold to the same purchaser at the same time and,
 255 under generally accepted business practice or industry standards
 256 or usage, are normally sold in bulk or are items that, when
 257 assembled, comprise a working unit or part of a working unit,
 258 such items must be considered a single item for purposes of the
 259 \$5,000 limitation when supported by a charge ticket, sales slip,
 260 invoice, or other tangible evidence of a single sale or rental.

261 b. The sale of a boat and the corresponding boat trailer,
 262 which is identified as a motor vehicle as defined in s.
 263 320.01(1), shall be taxed as a single item when sold to the same
 264 purchaser, at the same time, and located on the same invoice.

265 2. In the case of utility services billed on or after the
 266 effective date of any such surtax, the entire amount of the
 267 charge for utility services shall be subject to the surtax. In
 268 the case of utility services billed after the last day the
 269 surtax is in effect, the entire amount of the charge on said
 270 items shall not be subject to the surtax. "Utility service," as
 271 used in this section, does not include any communications
 272 services as defined in chapter 202.

273 3. In the case of written contracts which are signed prior
 274 to the effective date of any such surtax for the construction of
 275 improvements to real property or for remodeling of existing

276 structures, the surtax shall be paid by the contractor
277 responsible for the performance of the contract. However, the
278 contractor may apply for one refund of any such surtax paid on
279 materials necessary for the completion of the contract. Any
280 application for refund shall be made no later than 15 months
281 following initial imposition of the surtax in that county. The
282 application for refund shall be in the manner prescribed by the
283 department by rule. A complete application shall include proof
284 of the written contract and of payment of the surtax. The
285 application shall contain a sworn statement, signed by the
286 applicant or its representative, attesting to the validity of
287 the application. The department shall, within 30 days after
288 approval of a complete application, certify to the county
289 information necessary for issuance of a refund to the applicant.
290 Counties are hereby authorized to issue refunds for this purpose
291 and shall set aside from the proceeds of the surtax a sum
292 sufficient to pay any refund lawfully due. Any person who
293 fraudulently obtains or attempts to obtain a refund pursuant to
294 this subparagraph, in addition to being liable for repayment of
295 any refund fraudulently obtained plus a mandatory penalty of 100
296 percent of the refund, is guilty of a felony of the third
297 degree, punishable as provided in s. 775.082, s. 775.083, or s.
298 775.084.

299 4. In the case of any vessel, railroad, or motor vehicle
300 common carrier entitled to partial exemption from tax imposed

301 under this chapter pursuant to s. 212.08(4), (8), or (9), the
 302 basis for imposition of surtax shall be the same as provided in
 303 s. 212.08 and the ratio shall be applied each month to total
 304 purchases in this state of property qualified for proration
 305 which is delivered or sold in the taxing county to establish the
 306 portion used and consumed in intracounty movement and subject to
 307 surtax.

308 (3) For the purpose of this section, a transaction shall
 309 be deemed to have occurred in a county imposing the surtax when:

310 (a)1. The sale includes an item of tangible personal
 311 property, a service, or tangible personal property representing
 312 a service, and the item of tangible personal property, the
 313 service, or the tangible personal property representing the
 314 service is delivered within the county. If there is no
 315 reasonable evidence of delivery of a service, the sale of a
 316 service is deemed to occur in the county in which the purchaser
 317 accepts the bill of sale.

318 2. The sale of any motor vehicle or mobile home of a class
 319 or type which is required to be registered in this state or in
 320 any other state shall be deemed to have occurred only in the
 321 county identified as the residence address of the purchaser on
 322 the registration or title document for such property.

323 3. The sale of property under sub-subparagraph (2) (b)1.b.
 324 shall be deemed to occur in the county where the purchaser
 325 resides, as identified on the registration or title documents

326 for such property.

327 Section 4. Subsection (10) is added to section 212.031,
 328 Florida Statutes, to read:

329 212.031 Tax on rental or license fee for use of real
 330 property.—

331 (10) Notwithstanding s. 212.054, a county or school board
 332 imposing a discretionary sales surtax under s. 212.055 may
 333 exclude the total rent or license fee charged under this section
 334 from any or all discretionary sales surtaxes levied by such
 335 county or school board.

336 (a) The exclusion must be approved by a majority vote of
 337 the members of the county commission or school board currently
 338 imposing the discretionary sales surtax. The exclusion is not
 339 required to be approved by referendum.

340 (b) The exclusion shall be initiated on January 1 of the
 341 year following approval. The county or school board must notify
 342 the department by September 1 for the exclusion to take effect
 343 on the following January 1.

344 Section 5. Subsection (11) is added to section 213.21,
 345 Florida Statutes, to read:

346 213.21 Informal conferences; compromises.—

347 (11) (a) The department may consider a request to settle or
 348 compromise any tax, interest, penalty, or other liability under
 349 this section after the time to challenge an assessment or a
 350 denial of a refund under s. 72.011 has expired if the taxpayer

351 demonstrates that the failure to initiate a timely challenge was
 352 due to:

353 1. The death or life-threatening injury or illness of:

354 a. The taxpayer;

355 b. An immediate family member of the taxpayer; or

356 c. The responsible party that controlled, managed, or
 357 directed the affected business entity;

358 2. An act of war or terrorism; or

359 3. A natural disaster, fire, or other catastrophic loss.

360 (b) The department may not consider a request received
 361 more than 180 days after the time for filing a contest under s.
 362 72.011 has expired.

363 (c) Any decision by the department regarding a taxpayer's
 364 request to compromise or settle a liability under this
 365 subsection is not subject to review under chapter 120.

366 Section 6. Subsections (1), (3), and (6) of section
 367 213.67, Florida Statutes, are amended to read:

368 213.67 Garnishment.—

369 (1) If a person is delinquent in the payment of any taxes,
 370 penalties, ~~and~~ interest, costs, surcharges, and fees owed to the
 371 department, the executive director or his or her designee may
 372 give notice of the amount of such delinquency by regular,
 373 certified, or registered mail, by personal service, or by
 374 electronic means, including, but not limited to, facsimile
 375 transmissions, electronic data interchange, or use of the

376 Internet, to all persons having in their possession or under
377 their control any credits or personal property, exclusive of
378 wages, belonging to the delinquent taxpayer, or owing any debts
379 to such delinquent taxpayer at the time of receipt by them of
380 such notice. Thereafter, any person ~~who has been~~ notified may
381 not transfer or make any other disposition of such credits,
382 other personal property, or debts until the executive director
383 or his or her designee consents to a transfer or disposition or
384 until 60 days after the receipt of such notice. However, the
385 credits, other personal property, or debts that exceed the
386 delinquent amount stipulated in the notice are not subject to
387 this section, wherever held, if the taxpayer does not have a
388 prior history of tax delinquencies. If during the effective
389 period of the notice to withhold, any person so notified makes
390 any transfer or disposition of the property or debts required to
391 be withheld under this section, he or she is liable to the state
392 for any indebtedness owed to the department by the person with
393 respect to whose obligation the notice was given to the extent
394 of the value of the property or the amount of the debts thus
395 transferred or paid if, solely by reason of such transfer or
396 disposition, the state is unable to recover the indebtedness of
397 the person with respect to whose obligation the notice was
398 given. If the delinquent taxpayer contests the intended levy in
399 circuit court or under chapter 120, the notice under this
400 section remains effective until that final resolution of the

401 | contest. Any financial institution receiving such notice
402 | maintains ~~will maintain~~ a right of setoff for any transaction
403 | involving a debit card occurring on or before the date of
404 | receipt of such notice.

405 | (3) During the last 30 days of the 60-day period set forth
406 | in subsection (1), the executive director or his or her designee
407 | may levy upon such credits, other personal property, or debts.
408 | The levy must be accomplished by delivery of a notice of levy by
409 | certified or registered mail, by personal service, or by
410 | electronic means, including, but not limited to, facsimile
411 | transmission or an electronic data exchange process using a web
412 | interface. Upon receipt of the notice of levy, which the person
413 | possessing the credits, other personal property, or debts shall
414 | transfer them to the department or pay to the department the
415 | amount owed to the delinquent taxpayer.

416 | (6) (a) Levy may be made under subsection (3) upon credits,
417 | other personal property, or debt of any person with respect to
418 | any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and
419 | fees authorized by law only after the executive director or his
420 | or her designee has notified such person in writing of the
421 | intention to make such levy.

422 | (b) No less than 30 days before the day of the levy, the
423 | notice of intent to levy required under paragraph (a) must ~~shall~~
424 | be given in person or sent by certified or registered mail to
425 | the person's last known address.

426 (c) The notice required in paragraph (a) must include a
 427 brief statement that sets forth in simple and nontechnical
 428 terms:

429 1. The provisions of this section relating to levy and
 430 sale of property;

431 2. The procedures applicable to the levy under this
 432 section;

433 3. The administrative and judicial appeals available to
 434 the taxpayer with respect to such levy and sale, and the
 435 procedures relating to such appeals; and

436 4. Any ~~The alternatives, if any,~~ available to taxpayers
 437 which could prevent levy on the property.

438 Section 7. Paragraph (c) of subsection (2) of section
 439 220.222, Florida Statutes, is amended to read:

440 220.222 Returns; time and place for filing.—

441 (2)

442 (c)1. For purposes of this subsection, a taxpayer is not
 443 in compliance with s. 220.32 if the taxpayer underpays the
 444 required payment by more than the greater of \$6,000 ~~\$2,000~~ or 30
 445 percent of the tax shown on the return when filed.

446 2. For the purpose of determining compliance with s.
 447 220.32 as referenced in subparagraph 1., the tax shown on the
 448 return when filed must include the amount of the allowable
 449 credits taken on the return pursuant to s. 220.1875, s.
 450 220.1876, s. 220.1877, or s. 220.1878.

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451 Section 8. The Department of Revenue is authorized, and
452 all conditions are deemed met, to adopt emergency rules pursuant
453 to s. 120.54(4), Florida Statutes, for the purpose of
454 implementing this act. Notwithstanding any other provision of
455 law, emergency rules adopted pursuant to this subsection are
456 effective for 6 months after adoption and may be renewed during
457 the pendency of procedures to adopt permanent rules addressing
458 the subject of the emergency rules. This section expires July 1,
459 2025.

460 Section 9. This act shall take effect July 1, 2024.