



26 |           limitation; providing applicability; amending s.  
 27 |           213.67 F.S.; authorizing certain parties to include  
 28 |           additional specified amounts in a garnishment levy  
 29 |           notice; revising methods for delivery of levy notices;  
 30 |           amending s. 220.222, F.S.; revising the amount of tax  
 31 |           that must be paid to be considered compliant with a  
 32 |           specified statute; providing applicability;  
 33 |           authorizing the department to adopt emergency rules;  
 34 |           providing for future expiration of such authorization;  
 35 |           providing effective dates.

36 |  
 37 | Be It Enacted by the Legislature of the State of Florida:

38 |  
 39 |           Section 1. Subsection (1) of section 206.9931, Florida  
 40 | Statutes, is amended to read:

41 |           206.9931 Administrative provisions.—

42 |           (1) Any person producing in, importing into, or causing to  
 43 | be imported into this state taxable pollutants for sale, use, or  
 44 | otherwise and who is not registered or licensed pursuant to  
 45 | other parts of this chapter is hereby required to register and  
 46 | become licensed for the purposes of this part. Such person shall  
 47 | register as either a producer or importer of pollutants and  
 48 | shall be subject to all applicable registration and licensing  
 49 | provisions of this chapter, as if fully set out in this part and  
 50 | made expressly applicable to the taxes imposed herein,

51 including, but not limited to, ss. 206.02-206.025, 206.03,  
52 206.04, and 206.05. For the purposes of this section,  
53 registrations required exclusively for this part shall be made  
54 within 90 days of July 1, 1986, for existing businesses, or  
55 before ~~prior to~~ the first production or importation of  
56 pollutants for businesses created after July 1, 1986. ~~The fee~~  
57 ~~for registration shall be \$30.~~ Failure to timely register is a  
58 misdemeanor of the first degree, punishable as provided in s.  
59 775.082 or s. 775.083.

60 Section 2. Paragraph (a) of subsection (1) of section  
61 212.05, Florida Statutes, is amended to read:

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

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

74 (a)1.a. At the rate of 6 percent of the sales price of  
75 each item or article of tangible personal property when sold at

76 retail in this state, computed on each taxable sale for the  
77 purpose of remitting the amount of tax due the state, and  
78 including each and every retail sale.

79       b. Each occasional or isolated sale of an aircraft, boat,  
80 mobile home, or motor vehicle of a class or type which is  
81 required to be registered, licensed, titled, or documented in  
82 this state or by the United States Government shall be subject  
83 to tax at the rate provided in this paragraph. The department  
84 shall by rule adopt any nationally recognized publication for  
85 valuation of used motor vehicles as the reference price list for  
86 any used motor vehicle which is required to be licensed pursuant  
87 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
88 party to an occasional or isolated sale of such a vehicle  
89 reports to the tax collector a sales price which is less than 80  
90 percent of the average loan price for the specified model and  
91 year of such vehicle as listed in the most recent reference  
92 price list, the tax levied under this paragraph shall be  
93 computed by the department on such average loan price unless the  
94 parties to the sale have provided to the tax collector an  
95 affidavit signed by each party, or other substantial proof,  
96 stating the actual sales price. Any party to such sale who  
97 reports a sales price less than the actual sales price is guilty  
98 of a misdemeanor of the first degree, punishable as provided in  
99 s. 775.082 or s. 775.083. The department shall collect or  
100 attempt to collect from such party any delinquent sales taxes.

101 In addition, such party shall pay any tax due and any penalty  
 102 and interest assessed plus a penalty equal to twice the amount  
 103 of the additional tax owed. Notwithstanding any other provision  
 104 of law, the Department of Revenue may waive or compromise any  
 105 penalty imposed pursuant to this subparagraph.

106 2. This paragraph does not apply to the sale of a boat or  
 107 aircraft by or through a registered dealer under this chapter to  
 108 a purchaser who, at the time of taking delivery, is a  
 109 nonresident of this state, does not make his or her permanent  
 110 place of abode in this state, and is not engaged in carrying on  
 111 in this state any employment, trade, business, or profession in  
 112 which the boat or aircraft will be used in this state, or is a  
 113 corporation none of the officers or directors of which is a  
 114 resident of, or makes his or her permanent place of abode in,  
 115 this state, or is a noncorporate entity that has no individual  
 116 vested with authority to participate in the management,  
 117 direction, or control of the entity's affairs who is a resident  
 118 of, or makes his or her permanent abode in, this state. For  
 119 purposes of this exemption, either a registered dealer acting on  
 120 his or her own behalf as seller, a registered dealer acting as  
 121 broker on behalf of a seller, or a registered dealer acting as  
 122 broker on behalf of the nonresident purchaser may be deemed to  
 123 be the selling dealer. This exemption is ~~shall~~ not ~~be~~ allowed  
 124 unless:

125 a. The nonresident purchaser removes a qualifying boat, as

126 described in sub-subparagraph f., from this ~~the~~ state within 90  
127 days after the date of purchase or extension, or the nonresident  
128 purchaser removes a nonqualifying boat or an aircraft from this  
129 state within 10 days after the date of purchase or, when the  
130 boat or aircraft is repaired or altered, within 20 days after  
131 completion of the repairs or alterations; or if the aircraft  
132 will be registered in a foreign jurisdiction and:

133 (I) Application for the aircraft's registration is  
134 properly filed with a civil airworthiness authority of a foreign  
135 jurisdiction within 10 days after the date of purchase;

136 (II) The nonresident purchaser removes the aircraft from  
137 this ~~the~~ state to a foreign jurisdiction within 10 days after  
138 the date the aircraft is registered by the applicable foreign  
139 airworthiness authority; and

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

142  
143 For purposes of this sub-subparagraph, the term "foreign  
144 jurisdiction" means any jurisdiction outside of the United  
145 States or any of its territories;

146 b. The nonresident purchaser, within 90 days after ~~from~~  
147 the date of departure, provides the department with written  
148 proof that the nonresident purchaser licensed, registered,  
149 titled, or documented the boat or aircraft outside this ~~the~~  
150 state. If such written proof is unavailable, within 90 days the

151 nonresident purchaser must ~~shall~~ provide proof that the  
 152 nonresident purchaser applied for such license, title,  
 153 registration, or documentation. The nonresident purchaser shall  
 154 forward to the department proof of title, license, registration,  
 155 or documentation upon receipt;

156 c. The nonresident purchaser, within 30 days after  
 157 removing the boat or aircraft from this state ~~Florida~~, furnishes  
 158 the department with proof of removal in the form of receipts for  
 159 fuel, dockage, slippage, tie-down, or hangaring from outside of  
 160 Florida. The information so provided must clearly and  
 161 specifically identify the boat or aircraft;

162 d. The selling dealer, within 30 days after the date of  
 163 sale, provides to the department a copy of the sales invoice,  
 164 closing statement, bills of sale, and the original affidavit  
 165 signed by the nonresident purchaser affirming ~~attesting~~ that the  
 166 nonresident purchaser qualifies for exemption from sales tax  
 167 pursuant to this subparagraph and attesting that the nonresident  
 168 purchaser will provide the documentation required to  
 169 substantiate the exemption claimed under ~~he or she has read the~~  
 170 ~~provisions of this~~ subparagraph ~~section~~;

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

173 f. Unless the nonresident purchaser of a boat of 5 net  
 174 tons of admeasurement or larger intends to remove the boat from  
 175 this state within 10 days after the date of purchase or when the

176 | boat is repaired or altered, within 20 days after completion of  
 177 | the repairs or alterations, the nonresident purchaser applies to  
 178 | the selling dealer for a decal which authorizes 90 days after  
 179 | the date of purchase for removal of the boat. The nonresident  
 180 | purchaser of a qualifying boat may apply to the selling dealer  
 181 | within 60 days after the date of purchase for an extension decal  
 182 | that authorizes the boat to remain in this state for an  
 183 | additional 90 days, but not more than a total of 180 days,  
 184 | before the nonresident purchaser is required to pay the tax  
 185 | imposed by this chapter. The department is authorized to issue  
 186 | decals in advance to dealers. The number of decals issued in  
 187 | advance to a dealer shall be consistent with the volume of the  
 188 | dealer's past sales of boats which qualify under this sub-  
 189 | subparagraph. The selling dealer or his or her agent shall mark  
 190 | and affix the decals to qualifying boats in the manner  
 191 | prescribed by the department, before delivery of the boat.

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

195 |       (II) The proceeds from the sale of decals will be  
 196 | deposited into the administrative trust fund.

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

200 |       (IV) The department is authorized to require dealers who



201 purchase decals to file reports with the department and may  
202 prescribe all necessary records by rule. All such records are  
203 subject to inspection by the department.

204 (V) Any dealer or his or her agent who issues a decal  
205 falsely, fails to affix a decal, mismarks the expiration date of  
206 a decal, or fails to properly account for decals will be  
207 considered prima facie to have committed a fraudulent act to  
208 evade the tax and will be liable for payment of the tax plus a  
209 mandatory penalty of 200 percent of the tax, and shall be liable  
210 for fine and punishment as provided by law for a conviction of a  
211 misdemeanor of the first degree, as provided in s. 775.082 or s.  
212 775.083.

213 (VI) Any nonresident purchaser of a boat who removes a  
214 decal before permanently removing the boat from this ~~the~~ state,  
215 or defaces, changes, modifies, or alters a decal in a manner  
216 affecting its expiration date before its expiration, or who  
217 causes or allows the same to be done by another, will be  
218 considered prima facie to have committed a fraudulent act to  
219 evade the tax and will be liable for payment of the tax plus a  
220 mandatory penalty of 200 percent of the tax, and shall be liable  
221 for fine and punishment as provided by law for a conviction of a  
222 misdemeanor of the first degree, as provided in s. 775.082 or s.  
223 775.083.

224 (VII) The department is authorized to adopt rules  
225 necessary to administer and enforce this subparagraph and to

226 | publish the necessary forms and instructions.

227 |       (VIII) The department is hereby authorized to adopt  
228 | emergency rules pursuant to s. 120.54(4) to administer and  
229 | enforce the provisions of this subparagraph.

230 |

231 | If the nonresident purchaser fails to remove the qualifying boat  
232 | from this state within the maximum 180 days after purchase or a  
233 | nonqualifying boat or an aircraft from this state within 10 days  
234 | after purchase or, when the boat or aircraft is repaired or  
235 | altered, within 20 days after completion of such repairs or  
236 | alterations, or permits the boat or aircraft to return to this  
237 | state within 6 months after ~~from~~ the date of departure, except  
238 | as provided in s. 212.08(7) (fff), or if the nonresident  
239 | purchaser fails to furnish the department with any of the  
240 | documentation required by this subparagraph within the  
241 | prescribed time period, the nonresident purchaser is ~~shall be~~  
242 | liable for use tax on the cost price of the boat or aircraft  
243 | and, in addition thereto, payment of a penalty to the Department  
244 | of Revenue equal to the tax payable. This penalty shall be in  
245 | lieu of the penalty imposed by s. 212.12(2). The maximum 180-day  
246 | period following the sale of a qualifying boat tax-exempt to a  
247 | nonresident may not be tolled for any reason.

248 |       Section 3. Paragraph (b) of subsection (2) and paragraph  
249 | (a) of subsection (3) of section 212.054, Florida Statutes, are  
250 | amended to read:

251           212.054 Discretionary sales surtax; limitations,  
 252 administration, and collection.—

253           (2)

254           (b) However:

255           1. The sales amount above \$5,000 on any item of tangible  
 256 personal property shall not be subject to the surtax. However,  
 257 charges for prepaid calling arrangements, as defined in s.  
 258 212.05(1)(e)1.a., shall be subject to the surtax. For purposes  
 259 of administering the \$5,000 limitation on an item of tangible  
 260 personal property:—

261           a. If two or more taxable items of tangible personal  
 262 property are sold to the same purchaser at the same time and,  
 263 under generally accepted business practice or industry standards  
 264 or usage, are normally sold in bulk or are items that, when  
 265 assembled, comprise a working unit or part of a working unit,  
 266 such items must be considered a single item for purposes of the  
 267 \$5,000 limitation when supported by a charge ticket, sales slip,  
 268 invoice, or other tangible evidence of a single sale or rental.

269           b. The sale of a boat and the corresponding boat trailer,  
 270 which is identified as a motor vehicle as defined in s.  
 271 320.01(1), shall be taxed as a single item when sold to the same  
 272 purchaser, at the same time, and located on the same invoice.

273           2. In the case of utility services billed on or after the  
 274 effective date of any such surtax, the entire amount of the  
 275 charge for utility services shall be subject to the surtax. In

276 | the case of utility services billed after the last day the  
277 | surtax is in effect, the entire amount of the charge on said  
278 | items shall not be subject to the surtax. "Utility service," as  
279 | used in this section, does not include any communications  
280 | services as defined in chapter 202.

281 |         3. In the case of written contracts which are signed prior  
282 | to the effective date of any such surtax for the construction of  
283 | improvements to real property or for remodeling of existing  
284 | structures, the surtax shall be paid by the contractor  
285 | responsible for the performance of the contract. However, the  
286 | contractor may apply for one refund of any such surtax paid on  
287 | materials necessary for the completion of the contract. Any  
288 | application for refund shall be made no later than 15 months  
289 | following initial imposition of the surtax in that county. The  
290 | application for refund shall be in the manner prescribed by the  
291 | department by rule. A complete application shall include proof  
292 | of the written contract and of payment of the surtax. The  
293 | application shall contain a sworn statement, signed by the  
294 | applicant or its representative, attesting to the validity of  
295 | the application. The department shall, within 30 days after  
296 | approval of a complete application, certify to the county  
297 | information necessary for issuance of a refund to the applicant.  
298 | Counties are hereby authorized to issue refunds for this purpose  
299 | and shall set aside from the proceeds of the surtax a sum  
300 | sufficient to pay any refund lawfully due. Any person who

301 fraudulently obtains or attempts to obtain a refund pursuant to  
302 this subparagraph, in addition to being liable for repayment of  
303 any refund fraudulently obtained plus a mandatory penalty of 100  
304 percent of the refund, is guilty of a felony of the third  
305 degree, punishable as provided in s. 775.082, s. 775.083, or s.  
306 775.084.

307 4. In the case of any vessel, railroad, or motor vehicle  
308 common carrier entitled to partial exemption from tax imposed  
309 under this chapter pursuant to s. 212.08(4), (8), or (9), the  
310 basis for imposition of surtax shall be the same as provided in  
311 s. 212.08 and the ratio shall be applied each month to total  
312 purchases in this state of property qualified for proration  
313 which is delivered or sold in the taxing county to establish the  
314 portion used and consumed in intracounty movement and subject to  
315 surtax.

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

318 (a)1. The sale includes an item of tangible personal  
319 property, a service, or tangible personal property representing  
320 a service, and the item of tangible personal property, the  
321 service, or the tangible personal property representing the  
322 service is delivered within the county. If there is no  
323 reasonable evidence of delivery of a service, the sale of a  
324 service is deemed to occur in the county in which the purchaser  
325 accepts the bill of sale.

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

331           3. The sale of property under sub-subparagraph (2)(b)1.b.  
 332 shall be deemed to occur in the county where the purchaser  
 333 resides, as identified on the registration or title documents  
 334 for such property.

335           Section 4. Paragraph (b) of subsection (5) of section  
 336 212.06, Florida Statutes, is amended to read:

337           212.06 Sales, storage, use tax; collectible from dealers;  
 338 "dealer" defined; dealers to collect from purchasers;  
 339 legislative intent as to scope of tax.—

340           (5)

341           (b)1. As used in this subsection, the term:

342           a. "Certificate" means a Florida Certificate of Forwarding  
 343 Agent Address.

344           b. "Electronic database" means the database created and  
 345 maintained by the department pursuant to s. 202.22(2).

346           ~~c.b.~~ "Facilitating" means preparation for or arranging for  
 347 export.

348           ~~d.e.~~ "Forwarding agent" means a person or business whose  
 349 principal business activity is facilitating for compensation the  
 350 export of property owned by other persons.

351 ~~e.d.~~ "NAICS" means those classifications contained in the  
352 North American Industry Classification System as published in  
353 2007 by the Office of Management and Budget, Executive Office of  
354 the President.

355 ~~f.e.~~ "Principal business activity" means the activity from  
356 which the person or business derives the highest percentage of  
357 its total receipts.

358 2. A forwarding agent engaged in international export may  
359 apply to the department for a certificate.

360 3. Each application must include all of the following:

361 a. The designation of an address for the forwarding agent.

362 b. A certification that:

363 (I) The tangible personal property delivered to the  
364 designated address ~~for export~~ originates with a United States  
365 vendor;

366 (II) The tangible personal property delivered to the  
367 designated address for export is irrevocably committed to export  
368 out of the United States through a continuous and unbroken  
369 exportation process; and

370 (III) The designated address is used exclusively by the  
371 forwarding agent for such export.

372 c. A copy of the forwarding agent's last filed federal  
373 income tax return showing the entity's principal business  
374 activity classified under NAICS code 488510, except as provided  
375 under subparagraph 4. or subparagraph 5.

- 376           d. A statement of the total revenues of the forwarding  
 377 agent.
- 378           e. A statement of the amount of revenues associated with  
 379 international export of the forwarding agent.
- 380           f. A description of all business activity that occurs at  
 381 the designated address.
- 382           g. The name and contact information of a designated  
 383 contact person of the forwarding agent.
- 384           h. The forwarding agent's website address.
- 385           i. Any additional information the department requires by  
 386 rule to demonstrate eligibility for the certificate.
- 387           j. ~~and~~ A signature attesting to the validity of the  
 388 information provided.
- 389           4. An applicant that has not filed a federal return for  
 390 the preceding tax year under NAICS code 488510 shall provide all  
 391 of the following:
- 392           a. A statement of estimated total revenues.
- 393           b. A statement of estimated revenues associated with  
 394 international export.
- 395           c. The NAICS code under which the forwarding agent intends  
 396 to file a federal return.
- 397           5. If an applicant does not file a federal return  
 398 identifying a NAICS code, the applicant must ~~shall~~ provide  
 399 documentation to support that its principal business activity is  
 400 that of a forwarding agent and that the applicant is otherwise



401 eligible for the certificate.

402         6. A forwarding agent that applies for and receives a  
403 certificate shall register as a dealer with the department. An  
404 applicant may not be required to submit an application to  
405 register as a dealer when application is made for a certificate,  
406 or renewal of a certificate, if the applicant is already  
407 registered as a dealer with the department.

408         7. A forwarding agent must ~~shall~~ remit the tax imposed  
409 under this chapter on any tangible personal property shipped to  
410 the certified ~~designated forwarding agent~~ address if no tax was  
411 collected and the tangible personal property remained in this  
412 state or if delivery to the purchaser or purchaser's  
413 representative occurs in this state. This subparagraph does not  
414 prohibit the forwarding agent from collecting such tax from the  
415 consumer of the tangible personal property.

416         8. A forwarding agent shall maintain the following  
417 records:

418             a. Copies of sales invoices or receipts between the vendor  
419 and the consumer when provided by the vendor to the forwarding  
420 agent. If sales invoices or receipts are not provided to the  
421 forwarding agent, the forwarding agent must maintain export  
422 documentation evidencing the value of the purchase consistent  
423 with the federal Export Administration Regulations, 15 C.F.R.  
424 parts 730-774.

425             b. Copies of federal returns evidencing the forwarding

426 agent's NAICS principal business activity code.

427 c. Copies of invoices or other documentation evidencing  
428 shipment to the forwarding agent.

429 d. Invoices between the forwarding agent and the consumer  
430 or other documentation evidencing the ship-to destination  
431 outside the United States.

432 e. Invoices for foreign postal or transportation services.

433 f. Bills of lading.

434 g. Any other export documentation.

435

436 Such records must be kept in an electronic format and made  
437 available for the department's review pursuant to subparagraph  
438 9. and ss. 212.13 and 213.35.

439 9. Each certificate expires 5 years after the date of  
440 issuance, except as specified in this subparagraph.

441 a. At least 30 days before expiration, a new application  
442 must be submitted to renew the certificate, and the application  
443 must contain the information required in subparagraph 3. Upon  
444 application for renewal, the certificate is subject to the  
445 review and reissuance procedures prescribed by this chapter and  
446 department rule.

447 b. Each forwarding agent shall update its application  
448 information annually or within 30 days after any material  
449 change.

450 c. The department shall verify that the forwarding agent

451 is actively engaged in facilitating the international export of  
452 tangible personal property.

453 d. The department may suspend or revoke the certificate of  
454 any forwarding agent that fails to respond within 30 days to a  
455 written request for information regarding its business  
456 transactions.

457 e. Each forwarding agent shall surrender its certificate  
458 to the department if:

459 (I) The forwarding agent has ceased to do business;

460 (II) The forwarding agent has changed addresses;

461 (III) The forwarding agent's principal business activity  
462 has changed to something other than facilitating the  
463 international export of property owned by other persons; or

464 (IV) The certified address is not used for export under  
465 this paragraph.

466 10.a. The department shall provide a list on the  
467 department's website of forwarding agents that have applied for  
468 and received a Florida Certificate of Forwarding Agent Address  
469 from the department. The list must include a forwarding agent's  
470 entity name, address, and expiration date as provided on the  
471 Florida Certificate of Forwarding Agent Address.

472 b. For any certified address with a special five-digit zip  
473 code provided by the United States Postal Service, the  
474 department shall report the state sales tax rate and  
475 discretionary sales surtax rate in the department's Tax and

476 Address Lookup System as zero. This sub-subparagraph does not  
477 apply to a certified address with a special five-digit zip code  
478 provided by the United States Postal Service if that address  
479 includes a suite address or secondary address.

480 11. A dealer, other than a forwarding agent that is  
481 required to remit tax pursuant to subparagraph 7., may not  
482 collect the tax imposed under this chapter on tangible personal  
483 property shipped to a certified address listed ~~may accept a copy~~  
484 ~~of the forwarding agent's certificate or rely on the list of~~  
485 ~~forwarding agents' names and addresses on the department's~~  
486 ~~website in lieu of collecting the tax imposed under this chapter~~  
487 ~~when the property is required by terms of the sale to be shipped~~  
488 ~~to the designated address on the certificate.~~ A dealer who  
489 accepts a valid copy of a certificate or who relies on the list  
490 of forwarding agents' names and addresses on the department's  
491 website or the electronic database and who in good faith ~~and~~  
492 ships ~~purchased~~ tangible personal property to a certified ~~the~~  
493 ~~address on the certificate~~ is not liable for any tax due on  
494 sales made during the effective dates indicated on the  
495 certificate.

496 12. The department may revoke a forwarding agent's  
497 certificate for noncompliance with this paragraph. Any person  
498 found to fraudulently use the address on the certificate for the  
499 purpose of evading tax is subject to the penalties provided in  
500 s. 212.085.

501 13. The department may adopt rules to administer this  
 502 paragraph, including, but not limited to, rules relating to  
 503 procedures, application and eligibility requirements, and forms.

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

506 213.21 Informal conferences; compromises.-

507 (11) (a) The department may consider a request to settle or  
 508 compromise any tax, interest, penalty, or other liability under  
 509 this section after the time to challenge an assessment or a  
 510 denial of a refund under s. 72.011 has expired if the taxpayer  
 511 demonstrates that the failure to initiate a timely challenge was  
 512 due to:

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

514 a. The taxpayer;

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

516 c. An individual with substantial responsibility for the  
 517 management or control of the taxpayer;

518 2. An act of war or terrorism; or

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

520 (b) The department may not consider a request received  
 521 more than 180 days after the time for filing a contest under s.  
 522 72.011 has expired.

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

526 Section 6. Subsections (1), (3), and (6) of section  
527 213.67, Florida Statutes, are amended to read:

528 213.67 Garnishment.—

529 (1) If a person is delinquent in the payment of any taxes,  
530 penalties, ~~and~~ interest, costs, surcharges, and fees owed to the  
531 department, the executive director or his or her designee may  
532 give notice of the amount of such delinquency by registered  
533 mail, by personal service, or by electronic means, including,  
534 but not limited to, facsimile transmissions, electronic data  
535 interchange, or use of the Internet, to all persons having in  
536 their possession or under their control any credits or personal  
537 property, exclusive of wages, belonging to the delinquent  
538 taxpayer, or owing any debts to such delinquent taxpayer at the  
539 time of receipt by them of such notice. Thereafter, any person  
540 ~~who has been~~ notified may not transfer or make any other  
541 disposition of such credits, other personal property, or debts  
542 until the executive director or his or her designee consents to  
543 a transfer or disposition or until 60 days after the receipt of  
544 such notice. However, the credits, other personal property, or  
545 debts that exceed the delinquent amount stipulated in the notice  
546 are not subject to this section, wherever held, if the taxpayer  
547 does not have a prior history of tax delinquencies. If during  
548 the effective period of the notice to withhold, any person so  
549 notified makes any transfer or disposition of the property or  
550 debts required to be withheld under this section, he or she is

551 liable to the state for any indebtedness owed to the department  
552 by the person with respect to whose obligation the notice was  
553 given to the extent of the value of the property or the amount  
554 of the debts thus transferred or paid if, solely by reason of  
555 such transfer or disposition, the state is unable to recover the  
556 indebtedness of the person with respect to whose obligation the  
557 notice was given. If the delinquent taxpayer contests the  
558 intended levy in circuit court or under chapter 120, the notice  
559 under this section remains effective until that final resolution  
560 of the contest. Any financial institution receiving such notice  
561 maintains ~~will maintain~~ a right of setoff for any transaction  
562 involving a debit card occurring on or before the date of  
563 receipt of such notice.

564 (3) During the last 30 days of the 60-day period set forth  
565 in subsection (1), the executive director or his or her designee  
566 may levy upon such credits, other personal property, or debts.  
567 The levy must be accomplished by delivery of a notice of levy by  
568 registered mail, by personal service, or by electronic means,  
569 including, but not limited to, facsimile transmission or an  
570 electronic data exchange process using a web interface. Upon  
571 receipt of the notice of levy, ~~which~~ the person possessing the  
572 credits, other personal property, or debts shall transfer them  
573 to the department or pay to the department the amount owed to  
574 the delinquent taxpayer.

575 (6) (a) Levy may be made under subsection (3) upon credits,

576 other personal property, or debt of any person with respect to  
 577 any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and  
 578 fees authorized by law only after the executive director or his  
 579 or her designee has notified such person in writing of the  
 580 intention to make such levy.

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

585 (c) The notice required in paragraph (a) must include a  
 586 brief statement that sets forth in simple and nontechnical  
 587 terms:

588 1. The provisions of this section relating to levy and  
 589 sale of property;

590 2. The procedures applicable to the levy under this  
 591 section;

592 3. The administrative and judicial appeals available to  
 593 the taxpayer with respect to such levy and sale, and the  
 594 procedures relating to such appeals; and

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

597 Section 7. Paragraph (c) of subsection (2) of section  
 598 220.222, Florida Statutes, is amended to read:

599 220.222 Returns; time and place for filing.—

600 (2)



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

605 2. For the purpose of determining compliance with s.  
606 220.32 as referenced in subparagraph 1., the tax shown on the  
607 return when filed must include the amount of the allowable  
608 credits taken on the return pursuant to s. 220.1875, s.  
609 220.1876, s. 220.1877, or s. 220.1878.

610 Section 8. The amendments made by this act to s. 220.222,  
611 Florida Statutes, apply to taxable years ending on or after  
612 December 31, 2024.

613 Section 9. (1) The Department of Revenue is authorized,  
614 and all conditions are deemed met, to adopt emergency rules  
615 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
616 implementing this act. Notwithstanding any other provision of  
617 law, emergency rules adopted pursuant to this subsection are  
618 effective for 6 months after adoption and may be renewed during  
619 the pendency of procedures to adopt permanent rules addressing  
620 the subject of the emergency rules.

621 (2) This section takes effect upon becoming a law and  
622 expires July 1, 2025.

623 Section 10. Except as otherwise expressly provided in this  
624 act and except for this section, which shall take effect upon  
625 this act becoming a law, this act shall take effect July 1,

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2024

626 | 2024.