

27 charged herein, shall ~~is required to~~ pay a privilege tax ~~in the~~
 28 ~~amount of the tax imposed by this chapter~~ on the total of his or
 29 her gross sales of tangible personal property, admissions,
 30 license fees, rentals, and communication services or ~~to~~ collect
 31 the ~~a~~ tax upon the sale or use of services, and such person or
 32 dealer shall add the tax ~~imposed by this chapter~~ to the price,
 33 license fee, rental, ~~or~~ admissions, and communication or other
 34 services and collect the total sum from the purchaser, admittee,
 35 licensee, lessee, or consumer. The amount of tax to be paid or
 36 collected shall be calculated by multiplying the total price,
 37 license fee, rental, or admission by 6 percent, or if a county
 38 has adopted a discretionary sales surtax, by the 6 percent tax
 39 rate plus the discretionary sales surtax rate. If the resulting
 40 number includes a fraction of a cent, the tax amount shall be
 41 rounded down to the nearest whole cent. The department shall
 42 ~~make available in an electronic format or otherwise the tax~~
 43 ~~amounts and the following brackets applicable to all~~
 44 ~~transactions taxable at the rate of 6 percent:~~
 45 ~~(a) On single sales of less than 10 cents, no tax shall be~~
 46 ~~added.~~
 47 ~~(b) On single sales in amounts from 10 cents to 16 cents,~~
 48 ~~both inclusive, 1 cent shall be added for taxes.~~
 49 ~~(c) On sales in amounts from 17 cents to 33 cents, both~~
 50 ~~inclusive, 2 cents shall be added for taxes.~~
 51 ~~(d) On sales in amounts from 34 cents to 50 cents, both~~
 52 ~~inclusive, 3 cents shall be added for taxes.~~

53 ~~(e) On sales in amounts from 51 cents to 66 cents, both~~
 54 ~~inclusive, 4 cents shall be added for taxes.~~

55 ~~(f) On sales in amounts from 67 cents to 83 cents, both~~
 56 ~~inclusive, 5 cents shall be added for taxes.~~

57 ~~(g) On sales in amounts from 84 cents to \$1, both~~
 58 ~~inclusive, 6 cents shall be added for taxes.~~

59 ~~(h) On sales in amounts of more than \$1, 6 percent shall~~
 60 ~~be charged upon each dollar of price, plus the appropriate~~
 61 ~~bracket charge upon any fractional part of a dollar.~~

62 ~~(10) In counties which have adopted a discretionary sales~~
 63 ~~surtax at the rate of 1 percent, the department shall make~~
 64 ~~available in an electronic format or otherwise the tax amounts~~
 65 ~~and the following brackets applicable to all taxable~~
 66 ~~transactions that would otherwise have been transactions taxable~~
 67 ~~at the rate of 6 percent:~~

68 ~~(a) On single sales of less than 10 cents, no tax shall be~~
 69 ~~added.~~

70 ~~(b) On single sales in amounts from 10 cents to 14 cents,~~
 71 ~~both inclusive, 1 cent shall be added for taxes.~~

72 ~~(c) On sales in amounts from 15 cents to 28 cents, both~~
 73 ~~inclusive, 2 cents shall be added for taxes.~~

74 ~~(d) On sales in amounts from 29 cents to 42 cents, both~~
 75 ~~inclusive, 3 cents shall be added for taxes.~~

76 ~~(e) On sales in amounts from 43 cents to 57 cents, both~~
 77 ~~inclusive, 4 cents shall be added for taxes.~~

78 ~~(f) On sales in amounts from 58 cents to 71 cents, both~~

79 ~~inclusive, 5 cents shall be added for taxes.~~

80 ~~(g) On sales in amounts from 72 cents to 85 cents, both~~
 81 ~~inclusive, 6 cents shall be added for taxes.~~

82 ~~(h) On sales in amounts from 86 cents to \$1, both~~
 83 ~~inclusive, 7 cents shall be added for taxes.~~

84 ~~(i) On sales in amounts from \$1 up to, and including, the~~
 85 ~~first \$5,000 in price, 7 percent shall be charged upon each~~
 86 ~~dollar of price, plus the appropriate bracket charge upon any~~
 87 ~~fractional part of a dollar.~~

88 ~~(j) On sales in amounts of more than \$5,000 in price, 7~~
 89 ~~percent shall be added upon the first \$5,000 in price, and 6~~
 90 ~~percent shall be added upon each dollar of price in excess of~~
 91 ~~the first \$5,000 in price, plus the bracket charges upon any~~
 92 ~~fractional part of a dollar as provided for in subsection (9).~~

93 ~~(11) The department shall make available in an electronic~~
 94 ~~format or otherwise the tax amounts and brackets applicable to~~
 95 ~~all taxable transactions that occur in counties that have a~~
 96 ~~surtax at a rate other than 1 percent which transactions would~~
 97 ~~otherwise have been transactions taxable at the rate of 6~~
 98 ~~percent. Likewise, the department shall make available in an~~
 99 ~~electronic format or otherwise the tax amounts and brackets~~
 100 ~~applicable to transactions taxable at 7 percent pursuant to s.~~
 101 ~~212.05(1)(c) and on transactions which would otherwise have been~~
 102 ~~so taxable in counties which have adopted a discretionary sales~~
 103 ~~surtax.~~

104 Section 2. Paragraph (b) of subsection (1) of section

HB 1011

2014

105 212.04, Florida Statutes, is amended to read:

106 212.04 Admissions tax; rate, procedure, enforcement.—

107 (1)

108 (b) For the exercise of such privilege, a tax is levied at
109 the rate of 6 percent of sales price, or the actual value
110 received from such admissions, which 6 percent shall be added to
111 and collected with all such admissions from the purchaser
112 thereof, and such tax shall be paid for the exercise of the
113 privilege as defined in the preceding paragraph. Each ticket
114 must show on its face the actual sales price of the admission,
115 or each dealer selling the admission must prominently display at
116 the box office or other place where the admission charge is made
117 a notice disclosing the price of the admission, and the tax
118 shall be computed and collected on the basis of the actual price
119 of the admission charged by the dealer. The sale price or actual
120 value of admission shall, for the purpose of this chapter, be
121 that price remaining after deduction of federal taxes and state
122 or locally imposed or authorized seat surcharges, taxes, or
123 fees, if any, imposed upon such admission. The sale price or
124 actual value does not include separately stated ticket service
125 charges that are imposed by a facility ticket office or a
126 ticketing service and added to a separately stated, established
127 ticket price. The rate of tax on each admission shall be as
128 calculated under ~~according to the brackets established by s.~~
129 212.12(9).

130 Section 3. Subsection (4) of section 212.05, Florida

131 Statutes, is amended to read:

132 212.05 Sales, storage, use tax.—It is hereby declared to
 133 be the legislative intent that every person is exercising a
 134 taxable privilege who engages in the business of selling
 135 tangible personal property at retail in this state, including
 136 the business of making mail order sales, or who rents or
 137 furnishes any of the things or services taxable under this
 138 chapter, or who stores for use or consumption in this state any
 139 item or article of tangible personal property as defined herein
 140 and who leases or rents such property within the state.

141 (4) The tax imposed pursuant to this chapter shall be due
 142 and payable as calculated under ~~according to the brackets set~~
 143 ~~forth in s. 212.12.~~

144 Section 4. Subsection (6) of section 212.0506, Florida
 145 Statutes, is amended to read:

146 212.0506 Taxation of service warranties.—

147 (6) This tax shall be due and payable as calculated under
 148 ~~according to the brackets set forth in s. 212.12.~~

149 Section 5. This act shall take effect July 1, 2014.