

1                   A bill to be entitled  
2           An act relating to tax administration; amending s.  
3           72.011, F.S.; prohibiting taxpayers from submitting  
4           certain records in tax proceedings under specified  
5           circumstances; amending s. 120.80, F.S.; prohibiting  
6           taxpayers from submitting certain records in taxpayer  
7           contest proceedings under certain circumstances;  
8           specifying procedures relating to challenges to  
9           certain agency statements; amending s. 201.02, F.S.;  
10          clarifying existing law that parties in the transfer  
11          of real property must establish consideration before  
12          the transfer of the real property or delivery of  
13          related documents; requiring the Department of Revenue  
14          to adopt rules; amending s. 202.34, F.S.; authorizing  
15          the department to respond to contact initiated by  
16          taxpayers to discuss audits; authorizing taxpayers to  
17          provide records and other information; authorizing the  
18          department to examine documentation and other  
19          information received; authorizing the department to  
20          adopt rules; amending ss. 202.36, 206.14, 211.125,  
21          212.14, and 220.735, F.S.; creating a presumption;  
22          authorizing the department to create estimates for  
23          purposes of assessment under certain circumstances;  
24          amending s. 206.9931, F.S.; deleting obsolete  
25          language; amending s. 212.05, F.S.; revising

26 requirements for an affidavit; amending s. 212.08,  
27 F.S.; deleting a tax exemption for building materials  
28 used in the rehabilitation of real property located in  
29 an enterprise zone; conforming provisions to changes  
30 made by the act; amending s. 212.13, F.S.; requiring  
31 certain dealers to maintain specified records;  
32 providing construction; requiring the department to  
33 notify the Division of Alcoholic Beverages and Tobacco  
34 and dealers upon dealers' failure to comply with  
35 department requests for records; authorizing the  
36 department to suspend resale certificates issued to  
37 dealers under certain circumstances; authorizing  
38 dealers to apply for administrative hearings under  
39 certain circumstances; authorizing the department to  
40 respond to contact initiated by taxpayers to discuss  
41 audits; authorizing taxpayers to provide records and  
42 other information; authorizing the department to  
43 examine documentation and other information received;  
44 authorizing the department to adopt rules; amending s.  
45 213.051, F.S.; authorizing the department to serve  
46 subpoenas on businesses registered with the  
47 department; amending s. 213.06, F.S.; revising the  
48 period in which, and conditions under which, the  
49 executive director of the department may adopt  
50 emergency rules; providing for an exemption, the

51 effectiveness, and the renewal of emergency rules;  
52 providing construction; amending s. 213.21, F.S.;  
53 addressing the statute of limitations for issuing  
54 assessments; authorizing a taxpayer's liability to be  
55 settled or compromised under certain circumstances;  
56 creating a rebuttable presumption; specifying the  
57 conditions for the department to consider requests to  
58 settle or compromise any tax, interest, penalty, or  
59 other liability; providing construction; amending s.  
60 213.34, F.S.; revising audit procedures of the  
61 department; authorizing the department to adopt rules;  
62 amending s. 213.67, F.S.; authorizing the executive  
63 director of the department or his or her designee to  
64 include additional daily accrued interest, costs, and  
65 fees in a garnishment levy notice; revising methods  
66 for delivery of levy notices; amending s. 213.345,  
67 F.S.; specifying conditions under which a period is  
68 tolled during an audit; amending s. 220.42, F.S.;  
69 deleting obsolete language; amending s. 443.131, F.S.;  
70 excluding certain benefit charges from the employer  
71 reemployment assistance contribution rate calculation;  
72 amending s. 443.171, F.S.; requiring the department  
73 and its tax collection service provider to comply with  
74 requirements of the federal Treasury Offset Program;  
75 authorizing the department or the tax collection

76 service provider to adopt rules; amending s. 624.515,  
 77 F.S.; requiring the department to make available  
 78 percentages of fire insurance; specifying requirements  
 79 for insurers choosing not to use percentages of fire  
 80 insurance calculated by the department; amending ss.  
 81 220.183, 288.0001, 290.0056, 290.007, 377.809,  
 82 624.5105, and 1011.94, F.S.; conforming provisions and  
 83 cross-references to changes made by the act; providing  
 84 effective dates.

85

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

87

88 Section 1. Paragraph (c) is added to subsection (1) of  
 89 section 72.011, Florida Statutes, to read:

90 72.011 Jurisdiction of circuit courts in specific tax  
 91 matters; administrative hearings and appeals; time for  
 92 commencing action; parties; deposits.—

93 (1)

94 (c) A taxpayer may not submit records pertaining to an  
 95 assessment or refund claim as evidence in any proceeding under  
 96 this section if those records were available to, or required to  
 97 be kept by, the taxpayer and were not timely provided to the  
 98 Department of Revenue during the audit or protest period and  
 99 before submission of a petition for hearing pursuant to chapter  
 100 120 or the filing of an action under paragraph (a).

101 Section 2. Paragraph (b) of subsection (14) of section  
 102 120.80, Florida Statutes, is amended, and subsection (19) is  
 103 added to that section, to read:

104 120.80 Exceptions and special requirements; agencies.—

105 (14) DEPARTMENT OF REVENUE.—

106 (b) *Taxpayer contest proceedings.*—

107 1. In any administrative proceeding brought pursuant to  
 108 this chapter as authorized by s. 72.011(1), the taxpayer shall  
 109 be designated the "petitioner" and the Department of Revenue  
 110 shall be designated the "respondent," except that for actions  
 111 contesting an assessment or denial of refund under chapter 207,  
 112 the Department of Highway Safety and Motor Vehicles shall be  
 113 designated the "respondent," and for actions contesting an  
 114 assessment or denial of refund under chapters 210, 550, 561,  
 115 562, 563, 564, and 565, the Department of Business and  
 116 Professional Regulation shall be designated the "respondent."

117 2. In any such administrative proceeding, the applicable  
 118 department's burden of proof, except as otherwise specifically  
 119 provided by general law, shall be limited to a showing that an  
 120 assessment has been made against the taxpayer and the factual  
 121 and legal grounds upon which the applicable department made the  
 122 assessment.

123 3.a. Before ~~Prior to~~ filing a petition under this chapter,  
 124 the taxpayer shall pay to the applicable department the amount  
 125 of taxes, penalties, and accrued interest assessed by that

126 department which are not being contested by the taxpayer.  
 127 Failure to pay the uncontested amount shall result in the  
 128 dismissal of the action and imposition of an additional penalty  
 129 of 25 percent of the amount taxed.

130 b. The requirements of s. 72.011(2) and (3)(a) are  
 131 jurisdictional for any action under this chapter to contest an  
 132 assessment or denial of refund by the Department of Revenue, the  
 133 Department of Highway Safety and Motor Vehicles, or the  
 134 Department of Business and Professional Regulation.

135 4. Except as provided in s. 220.719, further collection  
 136 and enforcement of the contested amount of an assessment for  
 137 nonpayment or underpayment of any tax, interest, or penalty  
 138 shall be stayed beginning on the date a petition is filed. Upon  
 139 entry of a final order, an agency may resume collection and  
 140 enforcement action.

141 5. The prevailing party, in a proceeding under ss. 120.569  
 142 and 120.57 authorized by s. 72.011(1), may recover all legal  
 143 costs incurred in such proceeding, including reasonable attorney  
 144 ~~attorney's~~ fees, if the losing party fails to raise a  
 145 justiciable issue of law or fact in its petition or response.

146 6. Upon review pursuant to s. 120.68 of final agency  
 147 action concerning an assessment of tax, penalty, or interest  
 148 with respect to a tax imposed under chapter 212, or the denial  
 149 of a refund of any tax imposed under chapter 212, if the court  
 150 finds that the Department of Revenue improperly rejected or

151 modified a conclusion of law, the court may award reasonable  
152 attorney ~~attorney's~~ fees and reasonable costs of the appeal to  
153 the prevailing appellant.

154 7. A taxpayer may not submit records pertaining to an  
155 assessment or refund claim as evidence in any proceeding brought  
156 pursuant to this chapter as authorized by s. 72.011(1) if those  
157 records were available to, or required to be kept by, the  
158 taxpayer and not timely provided to the Department of Revenue  
159 during the audit or protest period and before submission of a  
160 petition for hearing under this chapter.

161 (19) AGENCIES HEADED BY THE GOVERNOR AND THE CABINET.—In a  
162 proceeding under s. 120.56(4) challenging a statement of an  
163 agency headed by the Governor and the Cabinet, upon notification  
164 to the administrative law judge provided before the final  
165 hearing that the agency has published a notice of rule  
166 development under s. 120.54(2) regarding the statement and for  
167 which a notice of adoption of an emergency rule under s.  
168 120.54(4) was also published, such notice automatically operates  
169 as a stay of proceedings pending adoption of the statement as a  
170 rule or while the emergency rule remains in effect. The  
171 administrative law judge may vacate the stay for good cause  
172 shown. A stay of proceedings under this subsection remains in  
173 effect so long as the agency is proceeding expeditiously and in  
174 good faith to adopt the statement as a rule or the emergency  
175 rule remains in effect.

176 Section 3. Paragraph (a) of subsection (1) of section  
177 201.02, Florida Statutes, is amended, and subsection (12) is  
178 added to that section, to read:

179 201.02 Tax on deeds and other instruments relating to real  
180 property or interests in real property.—

181 (1)(a) On deeds, instruments, or writings whereby any  
182 lands, tenements, or other real property, or any interest  
183 therein, is ~~shall be~~ granted, assigned, transferred, or  
184 otherwise conveyed to, or vested in, the purchaser or any other  
185 person by his or her direction, on each \$100 of the  
186 consideration therefor the tax shall be 70 cents. When the full  
187 amount of the consideration for the execution, assignment,  
188 transfer, or conveyance is not shown in the face of such deed,  
189 instrument, document, or writing, the tax must ~~shall~~ be at the  
190 rate of 70 cents for each \$100 or fractional part thereof of the  
191 consideration therefor. The parties to any document evidencing  
192 the transfer of real property shall establish the consideration  
193 before the transfer of the real property or the delivery of any  
194 document evidencing the transfer of the real property. For  
195 purposes of this section, consideration includes, but is not  
196 limited to, the money paid or agreed to be paid; the discharge  
197 of an obligation; and the amount of any mortgage, purchase money  
198 mortgage lien, or other encumbrance, whether or not the  
199 underlying indebtedness is assumed. If the consideration paid or  
200 given in exchange for real property or any interest therein



201 includes property other than money, it is presumed that the  
 202 consideration is equal to the fair market value of the real  
 203 property or interest therein.

204 (12) The Department of Revenue shall adopt rules governing  
 205 the implementation and operation of this section.

206 Section 4. Paragraph (f) is added to subsection (4) of  
 207 section 202.34, Florida Statutes, and subsection (6) is added to  
 208 that section, to read:

209 202.34 Records required to be kept; power to inspect;  
 210 audit procedure.—

211 (4)

212 (f) Once the notification required by paragraph (a) is  
 213 issued, the department, at any time, may respond to contact  
 214 initiated by a taxpayer to discuss the audit, and the taxpayer  
 215 may provide records or other information, electronically or  
 216 otherwise, to the department. The department may examine, at any  
 217 time, documentation and other information voluntarily provided  
 218 by the taxpayer, its representative, or other parties,  
 219 information already in the department's possession, or publicly  
 220 available information. Examination by the department of such  
 221 information does not commence an audit if the review takes place  
 222 within 60 days of the notice of intent to conduct an audit. The  
 223 requirement in paragraph (a) does not limit the department from  
 224 making initial contact with the taxpayer to confirm receipt of  
 225 the notification or to confirm the date that the audit will

226 begin. If the taxpayer believes the department has prematurely  
227 commenced the audit, the taxpayer must object in writing to the  
228 department prior to the issuance of an assessment or the  
229 objection is waived. If the department agrees that the audit was  
230 prematurely commenced, or a judge, hearing officer or  
231 administrative law judge so determines, the tolling period  
232 provided for in s. 213.345 shall be considered lifted for the  
233 number of days equal to the difference between the date of  
234 premature commencement of audit and the 61st day from the date  
235 of the department's notice of intent to audit.

236 (6) The department may adopt rules to administer this  
237 section.

238 Section 5. Paragraph (a) of subsection (4) of section  
239 202.36, Florida Statutes, is amended to read:

240 202.36 Departmental powers; hearings; distress warrants;  
241 bonds; subpoenas and subpoenas duces tecum.—

242 (4)(a) The department may issue subpoenas or subpoenas  
243 duces tecum compelling the attendance and testimony of witnesses  
244 and the production of books, records, written materials, and  
245 electronically recorded information. Subpoenas must be issued  
246 with the written and signed approval of the executive director  
247 or his or her designee on a written and sworn application by any  
248 employee of the department. The application must set forth the  
249 reason for the application, the name of the person subpoenaed,  
250 the time and place of appearance of the witness, and a

251 description of any books, records, or electronically recorded  
252 information to be produced, together with a statement by the  
253 applicant that the department has unsuccessfully attempted other  
254 reasonable means of securing information and that the testimony  
255 of the witness or the written or electronically recorded  
256 materials sought in the subpoena are necessary for the  
257 collection of taxes, penalty, or interest or the enforcement of  
258 the taxes levied or administered under this chapter. A subpoena  
259 shall be served in the manner provided by law and by the Florida  
260 Rules of Civil Procedure and shall be returnable only during  
261 regular business hours and at least 20 calendar days after the  
262 date of service of the subpoena. Any subpoena to which this  
263 subsection applies must identify the taxpayer to whom the  
264 subpoena relates and to whom the records pertain and must  
265 provide other information to enable the person subpoenaed to  
266 locate the records required under the subpoena. The department  
267 shall give notice to the taxpayer to whom the subpoena relates  
268 within 3 days after the day on which the service of the subpoena  
269 is made. Within 14 days after service of the subpoena, the  
270 person to whom the subpoena is directed may serve written  
271 objection to the inspection or copying of any of the designated  
272 materials. If objection is made, the department may not inspect  
273 or copy the materials, except pursuant to an order of the  
274 circuit court. If an objection is made, the department may  
275 petition any circuit court for an order to comply with the

HB 1041

2022

276 subpoena. The subpoena must contain a written notice of the  
277 right to object to the subpoena. Every subpoena served upon the  
278 witness or custodian of records must be accompanied by a copy of  
279 ~~the provisions of~~ this subsection. If a person refuses to obey a  
280 subpoena or subpoena duces tecum, the department may apply to  
281 any circuit court of this state to enforce compliance with the  
282 subpoena. Witnesses are entitled to be paid a mileage allowance  
283 and witness fees as authorized for witnesses in civil cases. The  
284 failure of a taxpayer to provide documents available to, or  
285 required to be kept by, the taxpayer and requested by a subpoena  
286 issued under this section creates a presumption that the  
287 resulting proposed final agency action by the department, as to  
288 the requested documents, is correct and that the requested  
289 documents not produced by the taxpayer would be adverse to the  
290 taxpayer's position as to the proposed final agency action. The  
291 department may create estimates for purposes of assessment if a  
292 taxpayer fails to provide documents requested by a subpoena  
293 issued under this section. The presumption and authority to  
294 create estimates under this paragraph are not triggered merely  
295 because a taxpayer or its representative requests a conference  
296 to negotiate the production of a sample of records demanded by a  
297 subpoena.

298 Section 6. Subsection (4) of section 206.14, Florida  
299 Statutes, is amended to read:

300 206.14 Inspection of records; audits; hearings; forms;

301 rules and regulations.—

302 (4) If any person unreasonably refuses access to such  
303 records, books, papers or other documents, or equipment, or if  
304 any person fails or refuses to obey such subpoenas duces tecum  
305 or to testify, except for lawful reasons, before the department  
306 or any of its authorized agents, the department shall certify  
307 the names and facts to the clerk of the circuit court of any  
308 county; and the circuit court shall enter such order against  
309 such person in the premises as the enforcement of this law and  
310 justice requires. The failure of a taxpayer to provide documents  
311 available to, or required to be kept by, the taxpayer and  
312 requested by a subpoena issued under this section creates a  
313 presumption that the resulting proposed final agency action by  
314 the department, as to the requested documents, is correct and  
315 that the requested documents not produced by the taxpayer would  
316 be adverse to the taxpayer's position as to the proposed final  
317 agency action. The department may create estimates for purposes  
318 of assessment if a taxpayer fails to provide documents requested  
319 by a subpoena issued under this section.

320 Section 7. Subsection (1) of section 206.9931, Florida  
321 Statutes, is amended to read:

322 206.9931 Administrative provisions.—

323 (1) Any person producing in, importing into, or causing to  
324 be imported into this state taxable pollutants for sale, use, or  
325 otherwise and who is not registered or licensed pursuant to

326 other parts of this chapter is hereby required to register and  
 327 become licensed for the purposes of this part. Such person shall  
 328 register as either a producer or importer of pollutants and  
 329 shall be subject to all applicable registration and licensing  
 330 provisions of this chapter, as if fully set out in this part and  
 331 made expressly applicable to the taxes imposed herein,  
 332 including, but not limited to, ss. 206.02, 206.021, 206.022,  
 333 206.025, 206.03, 206.04, and 206.05. For the purposes of this  
 334 section, registrations required exclusively for this part shall  
 335 be made within 90 days of July 1, 1986, for existing businesses,  
 336 or before ~~prior to~~ the first production or importation of  
 337 pollutants for businesses created after July 1, 1986. ~~The fee~~  
 338 ~~for registration shall be \$30.~~ Failure to timely register is a  
 339 misdemeanor of the first degree, punishable as provided in s.  
 340 775.082 or s. 775.083.

341 Section 8. Paragraph (b) of subsection (3) of section  
 342 211.125, Florida Statutes, is amended to read:

343 211.125 Administration of law; books and records; powers  
 344 of the department; refunds; enforcement provisions;  
 345 confidentiality.-

346 (3)

347 (b) The department may ~~shall have the power to~~ inspect or  
 348 examine the books, records, or papers of any operator, producer,  
 349 purchaser, royalty interest owner, taxpayer, or transporter of  
 350 taxable products which are reasonably required for the purposes

HB 1041

2022

351 of this part and may require such person to testify under oath  
352 or affirmation or to answer competent questions touching upon  
353 such person's business or production of taxable products in this  
354 ~~the~~ state.

355 1. The department may issue subpoenas to compel third  
356 parties to testify or to produce records or other evidence held  
357 by them.

358 2. Any duly authorized representative of the department  
359 may administer an oath or affirmation.

360 3. If any person fails to comply with a request of the  
361 department for the inspection of records, fails to give  
362 testimony or respond to competent questions, or fails to comply  
363 with a subpoena, a circuit court having jurisdiction over such  
364 person may, upon application by the department, issue orders  
365 necessary to secure compliance. The failure of a taxpayer to  
366 provide documents available to, or required to be kept by, the  
367 taxpayer and requested by a subpoena issued under this section  
368 creates a presumption that the resulting proposed final agency  
369 action by the department, as to the requested documents, is  
370 correct and that the requested documents not produced by the  
371 taxpayer would be adverse to the taxpayer's position as to the  
372 proposed final agency action. The department may create  
373 estimates for purposes of assessment if a taxpayer fails to  
374 provide documents requested by a subpoena issued under this  
375 section.

HB 1041

2022

376 Section 9. Paragraph (a) of subsection (1) of section  
377 212.05, Florida Statutes, is amended to read:

378 212.05 Sales, storage, use tax.—It is hereby declared to  
379 be the legislative intent that every person is exercising a  
380 taxable privilege who engages in the business of selling  
381 tangible personal property at retail in this state, including  
382 the business of making or facilitating remote sales; who rents  
383 or furnishes any of the things or services taxable under this  
384 chapter; or who stores for use or consumption in this state any  
385 item or article of tangible personal property as defined herein  
386 and who leases or rents such property within the state.

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

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

395 b. Each occasional or isolated sale of an aircraft, boat,  
396 mobile home, or motor vehicle of a class or type which is  
397 required to be registered, licensed, titled, or documented in  
398 this state or by the United States Government is ~~shall be~~  
399 subject to tax at the rate provided in this paragraph. The  
400 department shall by rule adopt any nationally recognized



401 publication for valuation of used motor vehicles as the  
402 reference price list for any used motor vehicle which is  
403 required to be licensed pursuant to s. 320.08(1), (2), (3)(a),  
404 (b), (c), or (e), or (9). If any party to an occasional or  
405 isolated sale of such a vehicle reports to the tax collector a  
406 sales price which is less than 80 percent of the average loan  
407 price for the specified model and year of such vehicle as listed  
408 in the most recent reference price list, the tax levied under  
409 this paragraph shall be computed by the department on such  
410 average loan price unless the parties to the sale have provided  
411 to the tax collector an affidavit signed by each party, or other  
412 substantial proof, stating the actual sales price. Any party to  
413 such sale who reports a sales price less than the actual sales  
414 price is guilty of a misdemeanor of the first degree, punishable  
415 as provided in s. 775.082 or s. 775.083. The department shall  
416 collect or attempt to collect from such party any delinquent  
417 sales taxes. In addition, such party shall pay any tax due and  
418 any penalty and interest assessed plus a penalty equal to twice  
419 the amount of the additional tax owed. Notwithstanding any other  
420 provision of law, the Department of Revenue may waive or  
421 compromise any penalty imposed pursuant to this subparagraph.

422 2. This paragraph does not apply to the sale of a boat or  
423 aircraft by or through a registered dealer under this chapter to  
424 a purchaser who, at the time of taking delivery, is a  
425 nonresident of this state, does not make his or her permanent

426 place of abode in this state, and is not engaged in carrying on  
427 in this state any employment, trade, business, or profession in  
428 which the boat or aircraft will be used in this state, or is a  
429 corporation none of the officers or directors of which is a  
430 resident of, or makes his or her permanent place of abode in,  
431 this state, or is a noncorporate entity that has no individual  
432 vested with authority to participate in the management,  
433 direction, or control of the entity's affairs who is a resident  
434 of, or makes his or her permanent abode in, this state. For  
435 purposes of this exemption, either a registered dealer acting on  
436 his or her own behalf as seller, a registered dealer acting as  
437 broker on behalf of a seller, or a registered dealer acting as  
438 broker on behalf of the nonresident purchaser may be deemed to  
439 be the selling dealer. This exemption is ~~shall~~ not be allowed  
440 unless:

441 a. The nonresident purchaser removes a qualifying boat, as  
442 described in sub-subparagraph f., from this ~~the~~ state within 90  
443 days after the date of purchase or extension, or the nonresident  
444 purchaser removes a nonqualifying boat or an aircraft from this  
445 state within 10 days after the date of purchase or, when the  
446 boat or aircraft is repaired or altered, within 20 days after  
447 completion of the repairs or alterations; or if the aircraft  
448 will be registered in a foreign jurisdiction and:

449 (I) Application for the aircraft's registration is  
450 properly filed with a civil airworthiness authority of a foreign

451 jurisdiction within 10 days after the date of purchase;

452 (II) The nonresident purchaser removes the aircraft from  
 453 this ~~the~~ state to a foreign jurisdiction within 10 days after  
 454 the date the aircraft is registered by the applicable foreign  
 455 airworthiness authority; and

456 (III) The aircraft is operated in this ~~the~~ state solely to  
 457 remove it from this ~~the~~ state to a foreign jurisdiction.  
 458

459 For purposes of this sub-subparagraph, the term "foreign  
 460 jurisdiction" means any jurisdiction outside of the United  
 461 States or any of its territories;

462 b. The nonresident purchaser, within 90 days after ~~from~~  
 463 the date of departure, provides the department with written  
 464 proof that the nonresident purchaser licensed, registered,  
 465 titled, or documented the boat or aircraft outside this ~~the~~  
 466 state. If such written proof is unavailable, within 90 days the  
 467 nonresident purchaser must ~~shall~~ provide proof that the  
 468 nonresident purchaser applied for such license, title,  
 469 registration, or documentation. The nonresident purchaser shall  
 470 forward to the department proof of title, license, registration,  
 471 or documentation upon receipt;

472 c. The nonresident purchaser, within 30 days after  
 473 removing the boat or aircraft from this state ~~Florida~~, furnishes  
 474 the department with proof of removal in the form of receipts for  
 475 fuel, dockage, slippage, tie-down, or hangaring from outside of

476 | this state ~~Florida~~. The information so provided must clearly and  
 477 | specifically identify the boat or aircraft;

478 |         d. The selling dealer, within 30 days after the date of  
 479 | sale, provides to the department a copy of the sales invoice,  
 480 | closing statement, bills of sale, and the original affidavit  
 481 | signed by the nonresident purchaser affirming that the  
 482 | nonresident purchaser qualifies for exemption from sales tax  
 483 | pursuant to this subparagraph and attesting that the nonresident  
 484 | purchaser will provide the documentation required to  
 485 | substantiate the exemption claimed under this subparagraph  
 486 | ~~attesting that he or she has read the provisions of this~~  
 487 | ~~section;~~

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

490 |         f. Unless the nonresident purchaser of a boat of 5 net  
 491 | tons of admeasurement or larger intends to remove the boat from  
 492 | this state within 10 days after the date of purchase or when the  
 493 | boat is repaired or altered, within 20 days after completion of  
 494 | the repairs or alterations, the nonresident purchaser applies to  
 495 | the selling dealer for a decal which authorizes 90 days after  
 496 | the date of purchase for removal of the boat. The nonresident  
 497 | purchaser of a qualifying boat may apply to the selling dealer  
 498 | within 60 days after the date of purchase for an extension decal  
 499 | that authorizes the boat to remain in this state for an  
 500 | additional 90 days, but not more than a total of 180 days,

501 before the nonresident purchaser is required to pay the tax  
502 imposed by this chapter. The department is authorized to issue  
503 decals in advance to dealers. The number of decals issued in  
504 advance to a dealer shall be consistent with the volume of the  
505 dealer's past sales of boats which qualify under this sub-  
506 subparagraph. The selling dealer or his or her agent shall mark  
507 and affix the decals to qualifying boats in the manner  
508 prescribed by the department, before delivery of the boat.

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

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

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

517 (IV) The department is authorized to require dealers who  
518 purchase decals to file reports with the department and may  
519 prescribe all necessary records by rule. All such records are  
520 subject to inspection by the department.

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

HB 1041

2022

526 | mandatory penalty of 200 percent of the tax, and shall be liable  
527 | for fine and punishment as provided by law for a conviction of a  
528 | misdemeanor of the first degree, as provided in s. 775.082 or s.  
529 | 775.083.

530 |         (VI) Any nonresident purchaser of a boat who removes a  
531 | decal before permanently removing the boat from this ~~the~~ state,  
532 | or defaces, changes, modifies, or alters a decal in a manner  
533 | affecting its expiration date before its expiration, or who  
534 | causes or allows the same to be done by another, will be  
535 | considered prima facie to have committed a fraudulent act to  
536 | evade the tax and will be liable for payment of the tax plus a  
537 | mandatory penalty of 200 percent of the tax, and shall be liable  
538 | for fine and punishment as provided by law for a conviction of a  
539 | misdemeanor of the first degree, as provided in s. 775.082 or s.  
540 | 775.083.

541 |         (VII) The department is authorized to adopt rules  
542 | necessary to administer and enforce this subparagraph and to  
543 | publish the necessary forms and instructions.

544 |         (VIII) The department is hereby authorized to adopt  
545 | emergency rules pursuant to s. 120.54(4) to administer and  
546 | enforce ~~the provisions of~~ this subparagraph.

547 |  
548 | If the nonresident purchaser fails to remove the qualifying boat  
549 | from this state within the maximum 180 days after purchase or a  
550 | nonqualifying boat or an aircraft from this state within 10 days

551 after purchase or, when the boat or aircraft is repaired or  
 552 altered, within 20 days after completion of such repairs or  
 553 alterations, or permits the boat or aircraft to return to this  
 554 state within 6 months after ~~from~~ the date of departure, except  
 555 as provided in s. 212.08(7) (fff), or if the nonresident  
 556 purchaser fails to furnish the department with any of the  
 557 documentation required by this subparagraph within the  
 558 prescribed time period, the nonresident purchaser is ~~shall be~~  
 559 liable for use tax on the cost price of the boat or aircraft  
 560 and, in addition thereto, payment of a penalty to the Department  
 561 of Revenue equal to the tax payable. This penalty shall be in  
 562 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day  
 563 period following the sale of a qualifying boat tax-exempt to a  
 564 nonresident may not be tolled for any reason.

565 Section 10. Paragraphs (g) and (h) of subsection (5) and  
 566 paragraph (f) of subsection (15) of section 212.08, Florida  
 567 Statutes, are amended to read:

568 212.08 Sales, rental, use, consumption, distribution, and  
 569 storage tax; specified exemptions.—The sale at retail, the  
 570 rental, the use, the consumption, the distribution, and the  
 571 storage to be used or consumed in this state of the following  
 572 are hereby specifically exempt from the tax imposed by this  
 573 chapter.

574 (5) EXEMPTIONS; ACCOUNT OF USE.—

575 ~~(g) Building materials used in the rehabilitation of real~~

576 ~~property located in an enterprise zone.—~~

577 ~~1. Building materials used in the rehabilitation of real~~  
578 ~~property located in an enterprise zone are exempt from the tax~~  
579 ~~imposed by this chapter upon an affirmative showing to the~~  
580 ~~satisfaction of the department that the items have been used for~~  
581 ~~the rehabilitation of real property located in an enterprise~~  
582 ~~zone. Except as provided in subparagraph 2., this exemption~~  
583 ~~inures to the owner, lessee, or lessor at the time the real~~  
584 ~~property is rehabilitated, but only through a refund of~~  
585 ~~previously paid taxes. To receive a refund pursuant to this~~  
586 ~~paragraph, the owner, lessee, or lessor of the rehabilitated~~  
587 ~~real property must file an application under oath with the~~  
588 ~~governing body or enterprise zone development agency having~~  
589 ~~jurisdiction over the enterprise zone where the business is~~  
590 ~~located, as applicable. A single application for a refund may be~~  
591 ~~submitted for multiple, contiguous parcels that were part of a~~  
592 ~~single parcel that was divided as part of the rehabilitation of~~  
593 ~~the property. All other requirements of this paragraph apply to~~  
594 ~~each parcel on an individual basis. The application must~~  
595 ~~include:~~

596 ~~a. The name and address of the person claiming the refund.~~

597 ~~b. An address and assessment roll parcel number of the~~  
598 ~~rehabilitated real property for which a refund of previously~~  
599 ~~paid taxes is being sought.~~

600 ~~c. A description of the improvements made to accomplish~~



601 ~~the rehabilitation of the real property.~~

602 ~~d. A copy of a valid building permit issued by the county~~  
603 ~~or municipal building department for the rehabilitation of the~~  
604 ~~real property.~~

605 ~~e. A sworn statement, under penalty of perjury, from the~~  
606 ~~general contractor licensed in this state with whom the~~  
607 ~~applicant contracted to make the improvements necessary to~~  
608 ~~rehabilitate the real property, which lists the building~~  
609 ~~materials used to rehabilitate the real property, the actual~~  
610 ~~cost of the building materials, and the amount of sales tax paid~~  
611 ~~in this state on the building materials. If a general contractor~~  
612 ~~was not used, the applicant, not a general contractor, shall~~  
613 ~~make the sworn statement required by this sub-subparagraph.~~  
614 ~~Copies of the invoices that evidence the purchase of the~~  
615 ~~building materials used in the rehabilitation and the payment of~~  
616 ~~sales tax on the building materials must be attached to the~~  
617 ~~sworn statement provided by the general contractor or by the~~  
618 ~~applicant. Unless the actual cost of building materials used in~~  
619 ~~the rehabilitation of real property and the payment of sales~~  
620 ~~taxes is documented by a general contractor or by the applicant~~  
621 ~~in this manner, the cost of the building materials is deemed to~~  
622 ~~be an amount equal to 40 percent of the increase in assessed~~  
623 ~~value for ad valorem tax purposes.~~

624 ~~f. The identifying number assigned pursuant to s. 290.0065~~  
625 ~~to the enterprise zone in which the rehabilitated real property~~

626 ~~is located.~~

627 ~~g. A certification by the local building code inspector~~  
628 ~~that the improvements necessary to rehabilitate the real~~  
629 ~~property are substantially completed.~~

630 ~~h. A statement of whether the business is a small business~~  
631 ~~as defined by s. 288.703.~~

632 ~~i. If applicable, the name and address of each permanent~~  
633 ~~employee of the business, including, for each employee who is a~~  
634 ~~resident of an enterprise zone, the identifying number assigned~~  
635 ~~pursuant to s. 290.0065 to the enterprise zone in which the~~  
636 ~~employee resides.~~

637 ~~2. This exemption inures to a municipality, county, other~~  
638 ~~governmental unit or agency, or nonprofit community-based~~  
639 ~~organization through a refund of previously paid taxes if the~~  
640 ~~building materials used in the rehabilitation are paid for from~~  
641 ~~the funds of a community development block grant, State Housing~~  
642 ~~Initiatives Partnership Program, or similar grant or loan~~  
643 ~~program. To receive a refund, a municipality, county, other~~  
644 ~~governmental unit or agency, or nonprofit community-based~~  
645 ~~organization must file an application that includes the same~~  
646 ~~information required in subparagraph 1. In addition, the~~  
647 ~~application must include a sworn statement signed by the chief~~  
648 ~~executive officer of the municipality, county, other~~  
649 ~~governmental unit or agency, or nonprofit community-based~~  
650 ~~organization seeking a refund which states that the building~~

651 ~~materials for which a refund is sought were funded by a~~  
652 ~~community development block grant, State Housing Initiatives~~  
653 ~~Partnership Program, or similar grant or loan program.~~

654 ~~3. Within 10 working days after receipt of an application,~~  
655 ~~the governing body or enterprise zone development agency shall~~  
656 ~~review the application to determine if it contains all the~~  
657 ~~information required by subparagraph 1. or subparagraph 2. and~~  
658 ~~meets the criteria set out in this paragraph. The governing body~~  
659 ~~or agency shall certify all applications that contain the~~  
660 ~~required information and are eligible to receive a refund. If~~  
661 ~~applicable, the governing body or agency shall also certify if~~  
662 ~~20 percent of the employees of the business are residents of an~~  
663 ~~enterprise zone, excluding temporary and part-time employees.~~  
664 ~~The certification must be in writing, and a copy of the~~  
665 ~~certification shall be transmitted to the executive director of~~  
666 ~~the department. The applicant is responsible for forwarding a~~  
667 ~~certified application to the department within the time~~  
668 ~~specified in subparagraph 4.~~

669 ~~4. An application for a refund must be submitted to the~~  
670 ~~department within 6 months after the rehabilitation of the~~  
671 ~~property is deemed to be substantially completed by the local~~  
672 ~~building code inspector or by November 1 after the rehabilitated~~  
673 ~~property is first subject to assessment.~~

674 ~~5. Only one exemption through a refund of previously paid~~  
675 ~~taxes for the rehabilitation of real property is permitted for~~

HB 1041

2022

676 ~~any single parcel of property unless there is a change in~~  
677 ~~ownership, a new lessor, or a new lessee of the real property. A~~  
678 ~~refund may not be granted unless the amount to be refunded~~  
679 ~~exceeds \$500. A refund may not exceed the lesser of 97 percent~~  
680 ~~of the Florida sales or use tax paid on the cost of the building~~  
681 ~~materials used in the rehabilitation of the real property as~~  
682 ~~determined pursuant to sub-subparagraph 1.c. or \$5,000, or, if~~  
683 ~~at least 20 percent of the employees of the business are~~  
684 ~~residents of an enterprise zone, excluding temporary and part-~~  
685 ~~time employees, the amount of refund may not exceed the lesser~~  
686 ~~of 97 percent of the sales tax paid on the cost of the building~~  
687 ~~materials or \$10,000. A refund shall be made within 30 days~~  
688 ~~after formal approval by the department of the application for~~  
689 ~~the refund.~~

690 ~~6. The department shall adopt rules governing the manner~~  
691 ~~and form of refund applications and may establish guidelines as~~  
692 ~~to the requisites for an affirmative showing of qualification~~  
693 ~~for exemption under this paragraph.~~

694 ~~7. The department shall deduct an amount equal to 10~~  
695 ~~percent of each refund granted under this paragraph from the~~  
696 ~~amount transferred into the Local Government Half-cent Sales Tax~~  
697 ~~Clearing Trust Fund pursuant to s. 212.20 for the county area in~~  
698 ~~which the rehabilitated real property is located and shall~~  
699 ~~transfer that amount to the General Revenue Fund.~~

700 ~~8. For the purposes of the exemption provided in this~~

701 ~~paragraph, the term:~~

702 ~~a. "Building materials" means tangible personal property~~  
 703 ~~that becomes a component part of improvements to real property.~~

704 ~~b. "Real property" has the same meaning as provided in s.~~  
 705 ~~192.001(12), except that the term does not include a condominium~~  
 706 ~~parcel or condominium property as defined in s. 718.103.~~

707 ~~e. "Rehabilitation of real property" means the~~  
 708 ~~reconstruction, renovation, restoration, rehabilitation,~~  
 709 ~~construction, or expansion of improvements to real property.~~

710 ~~d. "Substantially completed" has the same meaning as~~  
 711 ~~provided in s. 192.042(1).~~

712 ~~9. This paragraph expires on the date specified in s.~~  
 713 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

714 ~~(h) Business property used in an enterprise zone.-~~

715 1. Business property purchased for use by businesses  
 716 located in an enterprise zone which is subsequently used in an  
 717 enterprise zone shall be exempt from the tax imposed by this  
 718 chapter. This exemption inures to the business only through a  
 719 refund of previously paid taxes. A refund shall be authorized  
 720 upon an affirmative showing by the taxpayer to the satisfaction  
 721 of the department that the requirements of this paragraph have  
 722 been met.

723 2. To receive a refund, the business must file under oath  
 724 with the governing body or enterprise zone development agency  
 725 having jurisdiction over the enterprise zone where the business

HB 1041

2022

726 is located, as applicable, an application which includes:  
727       a. The name and address of the business claiming the  
728 refund.  
729       b. The identifying number assigned pursuant to s. 290.0065  
730 to the enterprise zone in which the business is located.  
731       c. A specific description of the property for which a  
732 refund is sought, including its serial number or other permanent  
733 identification number.  
734       d. The location of the property.  
735       e. The sales invoice or other proof of purchase of the  
736 property, showing the amount of sales tax paid, the date of  
737 purchase, and the name and address of the sales tax dealer from  
738 whom the property was purchased.  
739       f. Whether the business is a small business as defined by  
740 s. 288.703.  
741       g. If applicable, the name and address of each permanent  
742 employee of the business, including, for each employee who is a  
743 resident of an enterprise zone, the identifying number assigned  
744 pursuant to s. 290.0065 to the enterprise zone in which the  
745 employee resides.  
746       3. Within 10 working days after receipt of an application,  
747 the governing body or enterprise zone development agency shall  
748 review the application to determine if it contains all the  
749 information required pursuant to subparagraph 2. and meets the  
750 criteria set out in this paragraph. The governing body or agency

751 shall certify all applications that contain the information  
752 required pursuant to subparagraph 2. and meet the criteria set  
753 out in this paragraph as eligible to receive a refund. If  
754 applicable, the governing body or agency shall also certify if  
755 20 percent of the employees of the business are residents of an  
756 enterprise zone, excluding temporary and part-time employees.  
757 The certification shall be in writing, and a copy of the  
758 certification shall be transmitted to the executive director of  
759 the Department of Revenue. The business shall be responsible for  
760 forwarding a certified application to the department within the  
761 time specified in subparagraph 4.

762 4. An application for a refund pursuant to this paragraph  
763 must be submitted to the department within 6 months after the  
764 tax is due on the business property that is purchased.

765 5. The amount refunded on purchases of business property  
766 under this paragraph shall be the lesser of 97 percent of the  
767 sales tax paid on such business property or \$5,000, or, if no  
768 less than 20 percent of the employees of the business are  
769 residents of an enterprise zone, excluding temporary and part-  
770 time employees, the amount refunded on purchases of business  
771 property under this paragraph shall be the lesser of 97 percent  
772 of the sales tax paid on such business property or \$10,000. A  
773 refund approved pursuant to this paragraph shall be made within  
774 30 days after formal approval by the department of the  
775 application for the refund. A refund may not be granted under

776 | this paragraph unless the amount to be refunded exceeds \$100 in  
777 | sales tax paid on purchases made within a 60-day time period.

778 |         6. The department shall adopt rules governing the manner  
779 | and form of refund applications and may establish guidelines as  
780 | to the requisites for an affirmative showing of qualification  
781 | for exemption under this paragraph.

782 |         7. If the department determines that the business property  
783 | is used outside an enterprise zone within 3 years from the date  
784 | of purchase, the amount of taxes refunded to the business  
785 | purchasing such business property shall immediately be due and  
786 | payable to the department by the business, together with the  
787 | appropriate interest and penalty, computed from the date of  
788 | purchase, in the manner provided by this chapter.

789 | Notwithstanding this subparagraph, business property used  
790 | exclusively in:

- 791 |             a. Licensed commercial fishing vessels,  
792 |             b. Fishing guide boats, or  
793 |             c. Ecotourism guide boats

794 |  
795 | that leave and return to a fixed location within an area  
796 | designated under s. 379.2353, Florida Statutes 2010, are  
797 | eligible for the exemption provided under this paragraph if all  
798 | requirements of this paragraph are met. Such vessels and boats  
799 | must be owned by a business that is eligible to receive the  
800 | exemption provided under this paragraph. This exemption does not



801 apply to the purchase of a vessel or boat.

802 8. The department shall deduct an amount equal to 10  
 803 percent of each refund granted under this paragraph from the  
 804 amount transferred into the Local Government Half-cent Sales Tax  
 805 Clearing Trust Fund pursuant to s. 212.20 for the county area in  
 806 which the business property is located and shall transfer that  
 807 amount to the General Revenue Fund.

808 9. For the purposes of this exemption, "business property"  
 809 means new or used property defined as "recovery property" in s.  
 810 168(c) of the Internal Revenue Code of 1954, as amended, except:

- 811 a. Property classified as 3-year property under s.  
 812 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;
- 813 b. Industrial machinery and equipment as defined in sub-  
 814 subparagraph (b)6.a. and eligible for exemption under paragraph  
 815 (b); and
- 816 c. ~~Building materials as defined in sub-subparagraph~~  
 817 ~~(g)8.a.; and~~
- 818 ~~d.~~ Business property having a sales price of under \$5,000  
 819 per unit.

820 10. This paragraph expires on the date specified in s.  
 821 290.016 for the expiration of the Florida Enterprise Zone Act.

822 (15) ELECTRICAL ENERGY USED IN AN ENTERPRISE ZONE.—

823 (f) For the purpose of the exemption provided in this  
 824 subsection, the term "qualified business" means a business which  
 825 is:

826 1. First occupying a new structure to which electrical  
 827 service, other than that used for construction purposes, has not  
 828 been previously provided or furnished; or

829 2. Newly occupying an existing, remodeled, renovated, or  
 830 rehabilitated structure to which electrical service, other than  
 831 that used for remodeling, renovation, or rehabilitation of the  
 832 structure, has not been provided or furnished in the three  
 833 preceding billing periods. ~~;~~ ~~or~~

834 ~~3. Occupying a new, remodeled, rebuilt, renovated, or~~  
 835 ~~rehabilitated structure for which a refund has been granted~~  
 836 ~~pursuant to paragraph (5) (g).~~

837 Section 11. Subsections (2) and (5) of section 212.13,  
 838 Florida Statutes, are amended, and subsection (7) is added to  
 839 that section, to read:

840 212.13 Records required to be kept; power to inspect;  
 841 audit procedure.—

842 (2) (a) Each dealer, as defined in this chapter, shall  
 843 secure, maintain, and keep as long as required by s. 213.35 a  
 844 complete record of tangible personal property or services  
 845 received, used, sold at retail, distributed or stored, leased or  
 846 rented by said dealer, together with invoices, bills of lading,  
 847 gross receipts from such sales, and other pertinent records and  
 848 papers as may be required by the department for the reasonable  
 849 administration of this chapter. All such records must be made  
 850 available to the department at reasonable times and places and

851 by reasonable means, including in an electronic format when so  
852 kept by the dealer. Any dealer subject to this chapter who  
853 violates this subsection commits a misdemeanor of the first  
854 degree, punishable as provided in s. 775.082 or s. 775.083. If,  
855 however, any subsequent offense involves intentional destruction  
856 of such records with an intent to evade payment of or deprive  
857 the state of any tax revenues, such subsequent offense is a  
858 felony of the third degree, punishable as provided in s. 775.082  
859 or s. 775.083.

860 (b) Dealers licensed under chapter 561 shall maintain  
861 records of all monthly sales and all monthly purchases of  
862 alcoholic beverages and produce such records for inspection by  
863 any department employee within 10 days after written request  
864 therefor. The failure of a dealer licensed under chapter 561 to  
865 comply with such a request is deemed sufficient cause under s.  
866 561.29(1)(a), and the department shall promptly notify the  
867 Division of Alcoholic Beverages and Tobacco and the dealer of  
868 such failure for further appropriate action by the division. The  
869 department may suspend the resale certificate issued to a dealer  
870 licensed under chapter 561 if the dealer fails to produce the  
871 records requested by the department under this section, unless  
872 such dealer, within 30 days after the receipt of notice by the  
873 department, corrects such failure or establishes reasonable  
874 cause to the department why the requested records do not exist.  
875 A dealer licensed under chapter 561 aggrieved by an action of

HB 1041

2022

876 the department which suspends the resale certificate of that  
877 dealer may apply to the department within 30 days after the  
878 receipt of the notice of suspension for an administrative  
879 hearing pursuant to chapter 120.

880 (5) (a) The department shall send written notification at  
881 least 60 days before ~~prior to~~ the date an auditor is scheduled  
882 to begin an audit, informing the taxpayer of the audit. The  
883 department is not required to give 60 days' prior notification  
884 of a forthcoming audit in any instance in which the taxpayer  
885 requests an emergency audit.

886 (b) Such written notification must ~~shall~~ contain:

887 1. The approximate date on which the auditor is scheduled  
888 to begin the audit.

889 2. A reminder that all of the records, receipts, invoices,  
890 resale certificates, and related documentation of the taxpayer  
891 must be made available to the auditor.

892 3. Any other requests or suggestions the department may  
893 deem necessary.

894 (c) Only records, receipts, invoices, resale certificates,  
895 and related documentation that ~~which~~ are available to the  
896 auditor when such audit begins are ~~shall be~~ deemed acceptable  
897 for the purposes of conducting such audit. A resale certificate  
898 containing a date before ~~prior to~~ the date the audit commences  
899 is ~~shall be~~ deemed acceptable documentation of the specific  
900 transaction or transactions which occurred in the past, for the

901 purpose of conducting an audit.

902 (d) The provisions of this chapter concerning fraudulent  
903 or improper records, receipts, invoices, resale certificates,  
904 and related documentation ~~shall~~ apply when conducting any audit.

905 (e) The requirement in paragraph (a) of 60 days' written  
906 notification does not apply to the distress or jeopardy  
907 situations referred to in s. 212.14 or s. 212.15.

908 (f) Once the notification required by paragraph (a) is  
909 issued, the department, at any time, may respond to contact  
910 initiated by a taxpayer to discuss the audit, and the taxpayer  
911 may provide documentation or other information, electronically  
912 or otherwise, to the department. The department may examine, at  
913 any time, documentation and other information voluntarily  
914 provided by the taxpayer, its representative, or other parties,  
915 information already in the department's possession, or publicly  
916 available information. Examination by the department of such  
917 information does not commence an audit if the review takes place  
918 within 60 days of the notice of intent to conduct an audit. The  
919 requirement in paragraph (a) does not limit the department from  
920 making initial contact with the taxpayer to confirm receipt of  
921 the notification or to confirm the date that the audit will  
922 begin. If the taxpayer believes the department prematurely  
923 commenced the audit, the taxpayer must object in writing to the  
924 department prior to the issuance of an assessment or the  
925 objection is waived. If the department agrees that the audit was

926 prematurely commenced, or a judge, hearing officer or  
927 administrative law judge so determines, the tolling period  
928 provided for in s. 213.345 shall be considered lifted for the  
929 number of days equal to the difference between the date of  
930 premature commencement of audit and the 61st day from the date  
931 of the department's notice of intent to audit.

932 (7) The department may adopt rules to administer this  
933 section.

934 Section 12. Paragraph (a) of subsection (7) of section  
935 212.14, Florida Statutes, is amended to read:

936 212.14 Departmental powers; hearings; distress warrants;  
937 bonds; subpoenas and subpoenas duces tecum.—

938 (7)(a) For purposes of collection and enforcement of  
939 taxes, penalties, and interest levied under this chapter, the  
940 department may issue subpoenas or subpoenas duces tecum  
941 compelling the attendance and testimony of witnesses and the  
942 production of books, records, written materials, and  
943 electronically recorded information. Subpoenas shall be issued  
944 with the written and signed approval of the executive director  
945 or his or her designee on written and sworn application by any  
946 employee of the department. The application must set forth the  
947 reason for the application, the name of the person subpoenaed,  
948 the time and place of appearance of the witness, and a  
949 description of any books, records, or electronically recorded  
950 information to be produced, together with a statement by the

951 applicant that the department has unsuccessfully attempted other  
952 reasonable means of securing information and that the testimony  
953 of the witness or the written or electronically recorded  
954 materials sought in the subpoena are necessary for the  
955 collection of taxes, penalty, or interest or the enforcement of  
956 the taxes levied under this chapter. A subpoena must ~~shall~~ be  
957 served in the manner provided by law and by the Florida Rules of  
958 Civil Procedure and is ~~shall be~~ returnable only during regular  
959 business hours and at least 20 calendar days after the date of  
960 service of the subpoena. Any subpoena to which this subsection  
961 applies must ~~shall~~ identify the taxpayer to whom the subpoena  
962 relates and to whom the records pertain and must ~~shall~~ provide  
963 other information to enable the person subpoenaed to locate the  
964 records required under the subpoena. The department shall give  
965 notice to the taxpayer to whom the subpoena relates within 3  
966 days after ~~of~~ the day on which the service of the subpoena is  
967 made. Within 14 days after service of the subpoena, the person  
968 to whom the subpoena is directed may serve written objection to  
969 inspection or copying of any of the designated materials. If  
970 objection is made, the department is ~~shall~~ not be entitled to  
971 inspect and copy the materials, except pursuant to an order of  
972 the circuit court. If an objection is made, the department may  
973 petition any circuit court for an order to comply with the  
974 subpoena. The subpoena must ~~shall~~ contain a written notice of  
975 the right to object to the subpoena. Every subpoena served upon

976 | the witness or records custodian must be accompanied by a copy  
 977 | of ~~the provisions of~~ this subsection. If a person refuses to  
 978 | obey a subpoena or subpoena duces tecum, the department may  
 979 | apply to any circuit court of this state to enforce compliance  
 980 | with the subpoena. Witnesses must ~~shall~~ be paid mileage and  
 981 | witness fees as authorized for witnesses in civil cases. The  
 982 | failure of a taxpayer to provide documents available to, or  
 983 | required to be kept by, the taxpayer and requested by a subpoena  
 984 | issued under this section creates a presumption that the  
 985 | resulting proposed final agency action by the department, as to  
 986 | the requested documents, is correct and that the requested  
 987 | documents not produced by the taxpayer would be adverse to the  
 988 | taxpayer's position as to the proposed final agency action. The  
 989 | department may create estimates for purposes of assessment if a  
 990 | taxpayer fails to provide documents requested by a subpoena  
 991 | issued under this section. The presumption and authority to  
 992 | create estimates under this paragraph are not triggered merely  
 993 | because a taxpayer or its representative requests a conference  
 994 | to negotiate the production of a sample of records demanded by a  
 995 | subpoena.

996 |         Section 13. Section 213.051, Florida Statutes, is amended  
 997 | to read:

998 |         213.051 Service of subpoenas.—

999 |         (1) For the purpose of administering and enforcing ~~the~~  
 1000 | ~~provisions of~~ the revenue laws of this state, the executive



1001 director of the Department of Revenue, or any of his or her  
 1002 assistants designated in writing by the executive director, may  
 1003 ~~shall be authorized to~~ serve subpoenas and subpoenas duces tecum  
 1004 issued by the state attorney relating to investigations  
 1005 concerning the taxes enumerated in s. 213.05.

1006 (2) In addition to the procedures for service prescribed  
 1007 by chapter 48, the department may serve subpoenas it issues  
 1008 pursuant to ss. 202.36, 206.14, 211.125, 212.14, and 220.735  
 1009 upon any business registered with the department at the address  
 1010 on file with the department if it received correspondence from  
 1011 the business from that address within 30 days of issuance of the  
 1012 subpoena or if the address is listed with the Department of  
 1013 State Division of Corporations as a principal or business  
 1014 address. If a business's address is not in this state, service  
 1015 is made upon proof of delivery by registered mail or under the  
 1016 notice provisions of s. 213.0537.

1017 Section 14. Section 213.06, Florida Statutes, is amended,  
 1018 to read:

1019 213.06 Rules of department; circumstances requiring  
 1020 emergency rules.—

1021 (1) The Department of Revenue may ~~has the authority to~~  
 1022 adopt rules pursuant to ss. 120.536(1) and 120.54 to implement  
 1023 provisions of the revenue laws.

1024 (2) The executive director of the department may adopt  
 1025 emergency rules pursuant to s. 120.54 on behalf of the

HB 1041

2022

1026 department when the effective date of a legislative change  
1027 occurs sooner than 120 ~~60~~ days after the close of a legislative  
1028 session in which enacted or after the governor approves or fails  
1029 to veto the legislative change, whichever is later, and the  
1030 change affects a tax rate or a collection or reporting procedure  
1031 which affects a substantial number of dealers or persons subject  
1032 to the tax change or procedure. The Legislature finds that such  
1033 circumstances qualify as an exception to the prerequisite of a  
1034 finding of immediate danger to the public health, safety, or  
1035 welfare as set forth in s. 120.54(4)(a) and qualify as  
1036 circumstances requiring an emergency rule. Emergency rules  
1037 adopted under this subsection are exempt from s. 120.54(4)(c),  
1038 remain in effect for 6 months or until replaced by rules adopted  
1039 under the nonemergency rulemaking procedures of the  
1040 Administrative Procedure Act, and may be renewed during the  
1041 pendency of procedures to adopt permanent rules addressing the  
1042 subject of the emergency rules.

1043 (3) The grants of rulemaking authority in subsections (1)  
1044 and (2) are sufficient to allow the department to adopt rules  
1045 implementing all revenue laws administered by the department.  
1046 Each revenue law administered by the department is an enabling  
1047 statute authorizing the department to implement it, regardless  
1048 of whether the enabling statute contains its own grant of  
1049 rulemaking authority.

1050 Section 15. Paragraph (b) of subsection (1) and paragraph

1051 (a) of subsection (3) of section 213.21, Florida Statutes, are  
 1052 amended, and subsections (11) and (12) are added to that  
 1053 section, to read:

1054 213.21 Informal conferences; compromises.—

1055 (1)(b) The statute of limitations upon the issuance of  
 1056 ~~final~~ assessments and the period for filing a claim for refund  
 1057 as required by s. 215.26(2) for any transactions occurring  
 1058 during the audit period shall be tolled during the period in  
 1059 which the taxpayer is engaged in a procedure under this section.

1060 (3)(a) A taxpayer's liability for any tax or interest  
 1061 specified in s. 72.011(1) may be compromised by the department  
 1062 upon the grounds of doubt as to liability for or collectibility  
 1063 of such tax or interest. A taxpayer's liability for interest  
 1064 under any of the chapters specified in s. 72.011(1) shall be  
 1065 settled or compromised in whole or in part whenever or to the  
 1066 extent that the department determines that the delay in the  
 1067 determination of the amount due is attributable to the action or  
 1068 inaction of the department. A taxpayer's liability for penalties  
 1069 under any of the chapters specified in s. 72.011(1) greater than  
 1070 25 percent of the tax must ~~may~~ be settled or compromised if ~~it~~  
 1071 ~~is determined by~~ the department determines that the  
 1072 noncompliance is not due to ~~reasonable cause and not to~~ willful  
 1073 negligence, willful neglect, or fraud. There is a rebuttable  
 1074 presumption that a taxpayer's noncompliance is due to willful  
 1075 negligence, willful neglect, or fraud when adequate records as

1076 requested by the department are not provided to the department  
 1077 before the issuance of an assessment. In addition, a taxpayer's  
 1078 liability for penalties under any of the chapters specified in  
 1079 s. 72.011(1) up to and including 25 percent of the tax may be  
 1080 settled or compromised if the department determines that  
 1081 reasonable cause exists and the penalties greater than 25  
 1082 percent of the tax were compromised because the noncompliance is  
 1083 not due to willful negligence, willful neglect, or fraud. The  
 1084 facts and circumstances are subject to de novo review to  
 1085 determine the existence of reasonable cause in any  
 1086 administrative proceeding or judicial action challenging an  
 1087 assessment of penalty under any of the chapters specified in s.  
 1088 72.011(1). A taxpayer who establishes reasonable reliance on the  
 1089 written advice issued by the department to the taxpayer is will  
 1090 ~~be~~ deemed to have shown reasonable cause for the noncompliance.  
 1091 ~~In addition, a taxpayer's liability for penalties under any of~~  
 1092 ~~the chapters specified in s. 72.011(1) in excess of 25 percent~~  
 1093 ~~of the tax shall be settled or compromised if the department~~  
 1094 ~~determines that the noncompliance is due to reasonable cause and~~  
 1095 ~~not to willful negligence, willful neglect, or fraud. The~~  
 1096 department shall maintain records of all compromises, and the  
 1097 records shall state the basis for the compromise. The records of  
 1098 compromise under this paragraph are ~~shall~~ not ~~be~~ subject to  
 1099 disclosure pursuant to s. 119.07(1) and are ~~shall~~ be considered  
 1100 confidential information governed by ~~the provisions of~~ s.

1101 213.053.

1102 (11) Following the expiration of time for a taxpayer to  
 1103 challenge an assessment as provided in s. 72.011, the department  
 1104 may consider a request to settle or compromise any tax,  
 1105 interest, penalty, or other liability under this section if the  
 1106 taxpayer demonstrates that the failure to initiate a timely  
 1107 challenge was due to a qualified event that directly impacted  
 1108 compliance with that section. For purposes of this subsection, a  
 1109 qualified event is limited to the occurrence of events during an  
 1110 audit or the expired protest period which were beyond the  
 1111 control of the taxpayer, including the death or life-threatening  
 1112 injury or illness of the taxpayer or an immediate family member  
 1113 of the taxpayer; the death or life-threatening injury or illness  
 1114 of the responsible party that controlled, managed, or directed  
 1115 the affected business entity; acts of war or terrorism; natural  
 1116 disasters; fire; or other catastrophic loss. The department may  
 1117 not consider a request received more than 180 days after the  
 1118 expiration of time allowed under s. 72.011.

1119 (12) Any decision by the department regarding a taxpayer's  
 1120 request to compromise or settle a liability under this section  
 1121 is not a final order subject to review under chapter 120.

1122 Section 16. Section 213.34, Florida Statutes, is amended  
 1123 to read:

1124 213.34 Authority to audit.—

1125 (1) The Department of Revenue may ~~shall have the authority~~

1126 ~~to~~ audit and examine the accounts, books, or records of all  
1127 persons ~~who are~~ subject to a revenue law made applicable to this  
1128 chapter, or otherwise placed under the control and  
1129 administration of the department, for the purpose of  
1130 ascertaining the correctness of any return which has been filed  
1131 or payment which has been made, or for the purpose of making a  
1132 return where none has been made.

1133 (2) The department, or its duly authorized agents, may  
1134 inspect such books and records necessary to ascertain a  
1135 taxpayer's compliance with the revenue laws of this state,  
1136 provided that the department's power to make an assessment or  
1137 grant a refund has not terminated under s. 95.091(3).

1138 (a) During the course of an audit, but before the issuance  
1139 of an assessment other than a jeopardy assessment, the  
1140 department shall issue to the taxpayer a notice explaining the  
1141 audit findings. No later than 14 days after the issuance of the  
1142 notice, the taxpayer may request an exit conference in writing  
1143 at a mutually agreeable date and time with the department's  
1144 audit staff to discuss the audit findings. The exit conference  
1145 must be conducted no later than 30 days after the date of the  
1146 notice, unless the taxpayer and the department enter into an  
1147 agreement to extend the audit tolling period pursuant to s.  
1148 213.23. The taxpayer shall be given an opportunity at or before  
1149 the exit conference to provide additional information and  
1150 documents to the department to rebut the audit findings. Upon

HB 1041

2022

1151 the mutual written agreement between the department and the  
1152 taxpayer to extend the audit tolling period pursuant to s.  
1153 213.23, the exit conference may be continued to allow the  
1154 taxpayer additional time to provide information and documents to  
1155 the department. The department shall review any information  
1156 provided by the taxpayer and, if the department revises the  
1157 audit findings, a copy of the revised audit findings must be  
1158 provided to the taxpayer. Such revision of the audit findings  
1159 does not provide a right to any additional conference.

1160 (b) If an exit conference is timely requested in writing,  
1161 the limitations in s. 95.091(3) are tolled an additional 30  
1162 days. If the department fails to offer a taxpayer the  
1163 opportunity to hold an exit conference despite a timely written  
1164 request, the limitations period in s. 95.091(3) shall not be  
1165 tolled for the additional 30 days. If the assessment is issued  
1166 outside of the limitations period, the assessment shall be  
1167 reduced by the amount of those taxes, penalties, and interest  
1168 for reporting periods outside of the limitations period, as  
1169 modified by any other tolling or extension provisions.

1170 (c) If a request for an exit conference is not timely  
1171 made, the right to a conference is waived. A taxpayer may also  
1172 affirmatively waive its right to an exit conference. Failure to  
1173 hold an exit conference does not preclude the department from  
1174 issuing an assessment.

1175 (d) The department may adopt rules to implement this

1176 subsection.

1177 (3) The department may correct by credit or refund any  
 1178 overpayment of tax, penalty, or interest revealed by an audit  
 1179 and shall make assessment of any deficiency in tax, penalty, or  
 1180 interest determined to be due.

1181 (4) Notwithstanding ~~the provisions of~~ s. 215.26, the  
 1182 department shall offset the overpayment of any tax during an  
 1183 audit period against a deficiency of any tax, penalty, or  
 1184 interest determined to be due during the same audit period.

1185 (5) After application of subsection (4), if the  
 1186 department's audit finds that the tax paid is more than the  
 1187 correct amount, the department shall refund the overpayment that  
 1188 is within the applicable period provided by s. 215.26. Such  
 1189 action by the department does not prevent a taxpayer from  
 1190 challenging the amount of the refund pursuant to chapters 120  
 1191 and 213 or applying for a refund of additional tax within the  
 1192 applicable period.

1193 Section 17. Subsections (1), (3), and (6) of section  
 1194 213.67, Florida Statutes, are amended to read:

1195 213.67 Garnishment.—

1196 (1) If a person is delinquent in the payment of any taxes,  
 1197 penalties, ~~and~~ interest, additional daily accrued interest,  
 1198 costs, and fees owed to the department, the executive director  
 1199 or his or her designee may give notice of the amount of such  
 1200 delinquency by registered mail, by personal service, or by



HB 1041

2022

1201 | electronic means, including, but not limited to, facsimile  
1202 | transmissions, electronic data interchange, or use of the  
1203 | Internet, to all persons having in their possession or under  
1204 | their control any credits or personal property, exclusive of  
1205 | wages, belonging to the delinquent taxpayer, or owing any debts  
1206 | to such delinquent taxpayer at the time of receipt by them of  
1207 | such notice. Thereafter, any person ~~who has been~~ notified may  
1208 | not transfer or make any other disposition of such credits,  
1209 | other personal property, or debts until the executive director  
1210 | or his or her designee consents to a transfer or disposition or  
1211 | until 60 days after the receipt of such notice. However, the  
1212 | credits, other personal property, or debts that exceed the  
1213 | delinquent amount stipulated in the notice are not subject to  
1214 | this section, wherever held, if the taxpayer does not have a  
1215 | prior history of tax delinquencies. If during the effective  
1216 | period of the notice to withhold, any person so notified makes  
1217 | any transfer or disposition of the property or debts required to  
1218 | be withheld under this section, he or she is liable to the state  
1219 | for any indebtedness owed to the department by the person with  
1220 | respect to whose obligation the notice was given to the extent  
1221 | of the value of the property or the amount of the debts thus  
1222 | transferred or paid if, solely by reason of such transfer or  
1223 | disposition, the state is unable to recover the indebtedness of  
1224 | the person with respect to whose obligation the notice was  
1225 | given. If the delinquent taxpayer contests the intended levy in

HB 1041

2022

1226 circuit court or under chapter 120, the notice under this  
1227 section remains effective until that final resolution of the  
1228 contest. Any financial institution receiving such notice  
1229 maintains ~~will maintain~~ a right of setoff for any transaction  
1230 involving a debit card occurring on or before the date of  
1231 receipt of such notice.

1232 (3) During the last 30 days of the 60-day period set forth  
1233 in subsection (1), the executive director or his or her designee  
1234 may levy upon such credits, other personal property, or debts.  
1235 The levy must be accomplished by delivery of a notice of levy by  
1236 registered mail, by personal service, or by electronic means,  
1237 including, but not limited to, facsimile transmission,  
1238 electronic data exchange, or use of the Internet. Upon receipt  
1239 of the notice of levy, ~~which~~ the person possessing the credits,  
1240 other personal property, or debts shall transfer them to the  
1241 department or pay to the department the amount owed to the  
1242 delinquent taxpayer.

1243 (6) (a) Levy may be made under subsection (3) upon credits,  
1244 other personal property, or debt of any person with respect to  
1245 any unpaid tax, penalties, ~~and~~ interest, additional daily  
1246 accrued interest, costs, and fees only after the executive  
1247 director or his or her designee has notified such person in  
1248 writing of the intention to make such levy.

1249 (b) No less than 30 days before the day of the levy, the  
1250 notice of intent to levy required under paragraph (a) must ~~shall~~

1251 | be given in person or sent by certified or registered mail to  
 1252 | the person's last known address.

1253 | (c) The notice required in paragraph (a) must include a  
 1254 | brief statement that sets forth in simple and nontechnical  
 1255 | terms:

1256 | 1. The provisions of this section relating to levy and  
 1257 | sale of property;

1258 | 2. The procedures applicable to the levy under this  
 1259 | section;

1260 | 3. The administrative and judicial appeals available to  
 1261 | the taxpayer with respect to such levy and sale, and the  
 1262 | procedures relating to such appeals; and

1263 | 4. Any ~~The alternatives, if any,~~ available to taxpayers  
 1264 | which could prevent levy on the property.

1265 | Section 18. Section 213.345, Florida Statutes, is amended  
 1266 | to read:

1267 | 213.345 Tolling of periods during an audit.—The  
 1268 | limitations in s. 95.091(3) and the period for filing a claim  
 1269 | for refund as required by s. 215.26(2) are ~~shall be~~ tolled for a  
 1270 | period of 1 year if the Department of Revenue has, on or after  
 1271 | July 1, 1999, issued a notice of intent to conduct an audit or  
 1272 | investigation of the taxpayer's account within the applicable  
 1273 | period of time. The 1-year period is tolled upon receipt of  
 1274 | written objections to the subpoena and for the entire pendency  
 1275 | of any action that seeks an order to enforce compliance with or

1276 to challenge any subpoena issued by the department compelling  
 1277 the attendance and testimony of witnesses and the production of  
 1278 books, records, written materials, and electronically recorded  
 1279 information. The department must commence an audit within 120  
 1280 days after it issues a notice of intent to conduct an audit,  
 1281 unless the taxpayer requests a delay. If the taxpayer does not  
 1282 request a delay and the department does not begin the audit  
 1283 within 120 days after issuing the notice, the tolling period  
 1284 terminates ~~shall terminate~~ unless the taxpayer and the  
 1285 department enter into an agreement to extend the period pursuant  
 1286 to s. 213.23. If the department issues a notice explaining audit  
 1287 findings under s. 213.34(2) (a) based on an estimate because the  
 1288 taxpayer has failed or refuses to provide records, the audit  
 1289 will be deemed to have commenced for purposes of this section.  
 1290 In the event the department issues an assessment beyond the  
 1291 tolling period, the assessment will be considered late and the  
 1292 assessment shall be reduced by the amount of those taxes,  
 1293 penalties, and interest for reporting periods outside of the  
 1294 limitations period, as modified by any other tolling or  
 1295 extension provisions.

1296 Section 19. Section 220.42, Florida Statutes, is amended  
 1297 to read:

1298 220.42 Methods of accounting.—

1299 (1) For purposes of this code, a taxpayer's method of  
 1300 accounting must ~~shall~~ be the same as such taxpayer's method of

1301 accounting for federal income tax purposes, ~~except as provided~~  
1302 ~~in subsection (3)~~. If no method of accounting has been regularly  
1303 used by a taxpayer, net income for purposes of this code must  
1304 ~~shall~~ be computed by the ~~such~~ method that ~~as in the opinion of~~  
1305 the department determines most fairly reflects income.

1306 (2) If a taxpayer's method of accounting is changed for  
1307 federal income tax purposes, the taxpayer's method of accounting  
1308 for purposes of this code must ~~shall~~ be similarly changed.

1309 ~~(3) Any taxpayer which has elected for federal income tax~~  
1310 ~~purposes to report any portion of its income on the completed~~  
1311 ~~contract method of accounting under Treasury Regulation 1.451-~~  
1312 ~~3(b)(2) may elect to return the income so reported on the~~  
1313 ~~percentage of completion method of accounting under Treasury~~  
1314 ~~Regulation 1.451-3(b)(1), provided the taxpayer regularly~~  
1315 ~~maintains its books of account and reports to its shareholders~~  
1316 ~~on the percentage of completion method. The election provided by~~  
1317 ~~this subsection shall be allowed only if it is made, in such~~  
1318 ~~manner as the department may prescribe, not later than the due~~  
1319 ~~date, including any extensions thereof, for filing a return for~~  
1320 ~~the taxpayer's first taxable year under this code in which a~~  
1321 ~~portion of its income is returned on the completed contract~~  
1322 ~~method of accounting for federal tax purposes. An election made~~  
1323 ~~pursuant to this subsection shall apply to all subsequent~~  
1324 ~~taxable years of the taxpayers unless the department consents in~~  
1325 ~~writing to its revocation.~~

1326 Section 20. Subsection (4) is added to section 220.735,  
 1327 Florida Statutes, to read:

1328 220.735 Production of witnesses and records.—

1329 (4) The failure of a taxpayer to provide documents  
 1330 available to, or required to be kept by, the taxpayer and  
 1331 requested by a subpoena issued under this section creates a  
 1332 presumption that the resulting proposed final agency action by  
 1333 the department, as to the requested documents, is correct and  
 1334 that the requested documents not produced by the taxpayer would  
 1335 be adverse to the taxpayer's position as to the proposed final  
 1336 agency action. The department may create estimates for purposes  
 1337 of assessment if a taxpayer fails to provide documents requested  
 1338 by a subpoena issued under this section.

1339 Section 21. Paragraph (e) of subsection (3) of section  
 1340 443.131, Florida Statutes, is amended to read:

1341 443.131 Contributions.—

1342 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT  
 1343 EXPERIENCE.—

1344 (e) *Assignment of variations from the standard rate.*—

1345 1. As used in this paragraph, the terms "total benefit  
 1346 payments," "benefits paid to an individual," and "benefits  
 1347 charged to the employment record of an employer" mean the amount  
 1348 of benefits paid to individuals multiplied by:

1349 a. For benefits paid before ~~prior to~~ July 1, 2007, 1.

1350 b. For benefits paid during the period beginning on July

1351 1, 2007, and ending March 31, 2011, 0.90.  
 1352 c. For benefits paid after March 31, 2011, 1.  
 1353 d. For benefits paid during the period beginning April 1,  
 1354 2020, and ending December 31, 2020, 0.  
 1355 e. For benefits paid during the period beginning January  
 1356 1, 2021, and ending June 30, 2021, 1, except as otherwise  
 1357 adjusted in accordance with paragraph (f).  
 1358 2. For the calculation of contribution rates effective  
 1359 January 1, 2012, and thereafter:  
 1360 a. The tax collection service provider shall assign a  
 1361 variation from the standard rate of contributions for each  
 1362 calendar year to each eligible employer. In determining the  
 1363 contribution rate, varying from the standard rate to be assigned  
 1364 each employer, adjustment factors computed under sub-sub-  
 1365 subparagraphs (I)-(IV) are added to the benefit ratio. This  
 1366 addition shall be accomplished in two steps by adding a variable  
 1367 adjustment factor and a final adjustment factor. The sum of  
 1368 these adjustment factors computed under sub-sub-subparagraphs  
 1369 (I)-(IV) shall first be algebraically summed. The sum of these  
 1370 adjustment factors shall next be divided by a gross benefit  
 1371 ratio determined as follows: Total benefit payments for the 3-  
 1372 year period described in subparagraph (b)3. are charged to  
 1373 employers eligible for a variation from the standard rate, minus  
 1374 excess payments for the same period, divided by taxable payroll  
 1375 entering into the computation of individual benefit ratios for

1376 the calendar year for which the contribution rate is being  
1377 computed. The ratio of the sum of the adjustment factors  
1378 computed under sub-sub-subparagraphs (I)-(IV) to the gross  
1379 benefit ratio is multiplied by each individual benefit ratio  
1380 that is less than the maximum contribution rate to obtain  
1381 variable adjustment factors; except that if the sum of an  
1382 employer's individual benefit ratio and variable adjustment  
1383 factor exceeds the maximum contribution rate, the variable  
1384 adjustment factor is reduced in order for the sum to equal the  
1385 maximum contribution rate. The variable adjustment factor for  
1386 each of these employers is multiplied by his or her taxable  
1387 payroll entering into the computation of his or her benefit  
1388 ratio. The sum of these products is divided by the taxable  
1389 payroll of the employers who entered into the computation of  
1390 their benefit ratios. The resulting ratio is subtracted from the  
1391 sum of the adjustment factors computed under sub-sub-  
1392 subparagraphs (I)-(IV) to obtain the final adjustment factor.  
1393 The variable adjustment factors and the final adjustment factor  
1394 must be computed to five decimal places and rounded to the  
1395 fourth decimal place. This final adjustment factor is added to  
1396 the variable adjustment factor and benefit ratio of each  
1397 employer to obtain each employer's contribution rate. An  
1398 employer's contribution rate may not, however, be rounded to  
1399 less than 0.1 percent. In determining the contribution rate,  
1400 varying from the standard rate to be assigned, the computation



1401 shall exclude any benefit that is excluded by the multipliers  
 1402 under subparagraph (b)2. and subparagraph 1. for rates effective  
 1403 January 1, 2021, through December 31, 2025, notwithstanding the  
 1404 repeal of subparagraph 5. as provided in chapter 2021-2, Laws of  
 1405 Florida. The computation of the contribution rate, varying from  
 1406 the standard rate to be assigned, shall also exclude any benefit  
 1407 paid as a result of a governmental order related to COVID-19 to  
 1408 close or reduce capacity of a business. In addition, the  
 1409 contribution rate for the 2021 and 2022 calendar years shall be  
 1410 calculated without the application of the positive adjustment  
 1411 factor in sub-sub-subparagraph (III).

1412 (I) An adjustment factor for noncharge benefits is  
 1413 computed to the fifth decimal place and rounded to the fourth  
 1414 decimal place by dividing the amount of noncharge benefits  
 1415 during the 3-year period described in subparagraph (b)3. by the  
 1416 taxable payroll of employers eligible for a variation from the  
 1417 standard rate who have a benefit ratio for the current year  
 1418 which is less than the maximum contribution rate. For purposes  
 1419 of computing this adjustment factor, the taxable payroll of  
 1420 these employers is the taxable payrolls for the 3 years ending  
 1421 June 30 of the current calendar year as reported to the tax  
 1422 collection service provider by September 30 of the same calendar  
 1423 year. As used in this sub-sub-subparagraph, the term "noncharge  
 1424 benefits" means benefits paid to an individual, as adjusted  
 1425 pursuant to subparagraph (b)2. and subparagraph 1., from the

HB 1041

2022

1426 Unemployment Compensation Trust Fund which were not charged to  
1427 the employment record of any employer, but excluding any benefit  
1428 paid as a result of a governmental order related to COVID-19 to  
1429 close or reduce capacity of a business.

1430 (II) An adjustment factor for excess payments is computed  
1431 to the fifth decimal place, and rounded to the fourth decimal  
1432 place by dividing the total excess payments during the 3-year  
1433 period described in subparagraph (b)3. by the taxable payroll of  
1434 employers eligible for a variation from the standard rate who  
1435 have a benefit ratio for the current year which is less than the  
1436 maximum contribution rate. For purposes of computing this  
1437 adjustment factor, the taxable payroll of these employers is the  
1438 same figure used to compute the adjustment factor for noncharge  
1439 benefits under sub-sub-subparagraph (I). As used in this sub-  
1440 subparagraph, the term "excess payments" means the amount of  
1441 benefits charged to the employment record of an employer, as  
1442 adjusted pursuant to subparagraph (b)2. and subparagraph 1.,  
1443 during the 3-year period described in subparagraph (b)3., but  
1444 excluding any benefit paid as a result of a governmental order  
1445 related to COVID-19 to close or reduce capacity of a business,  
1446 less the product of the maximum contribution rate and the  
1447 employer's taxable payroll for the 3 years ending June 30 of the  
1448 current calendar year as reported to the tax collection service  
1449 provider by September 30 of the same calendar year. As used in  
1450 this sub-sub-subparagraph, the term "total excess payments"

1451 means the sum of the individual employer excess payments for  
1452 those employers that were eligible for assignment of a  
1453 contribution rate different from the standard rate.

1454 (III) With respect to computing a positive adjustment  
1455 factor:

1456 (A) Beginning January 1, 2012, if the balance of the  
1457 Unemployment Compensation Trust Fund on September 30 of the  
1458 calendar year immediately preceding the calendar year for which  
1459 the contribution rate is being computed is less than 4 percent  
1460 of the taxable payrolls for the year ending June 30 as reported  
1461 to the tax collection service provider by September 30 of that  
1462 calendar year, a positive adjustment factor shall be computed.  
1463 The positive adjustment factor is computed annually to the fifth  
1464 decimal place and rounded to the fourth decimal place by  
1465 dividing the sum of the total taxable payrolls for the year  
1466 ending June 30 of the current calendar year as reported to the  
1467 tax collection service provider by September 30 of that calendar  
1468 year into a sum equal to one-fifth of the difference between the  
1469 balance of the fund as of September 30 of that calendar year and  
1470 the sum of 5 percent of the total taxable payrolls for that  
1471 year. The positive adjustment factor remains in effect for  
1472 subsequent years until the balance of the Unemployment  
1473 Compensation Trust Fund as of September 30 of the year  
1474 immediately preceding the effective date of the contribution  
1475 rate equals or exceeds 4 percent of the taxable payrolls for the

1476 | year ending June 30 of the current calendar year as reported to  
 1477 | the tax collection service provider by September 30 of that  
 1478 | calendar year.

1479 |       (B) Beginning January 1, 2018, and for each year  
 1480 | thereafter, the positive adjustment shall be computed by  
 1481 | dividing the sum of the total taxable payrolls for the year  
 1482 | ending June 30 of the current calendar year as reported to the  
 1483 | tax collection service provider by September 30 of that calendar  
 1484 | year into a sum equal to one-fourth of the difference between  
 1485 | the balance of the fund as of September 30 of that calendar year  
 1486 | and the sum of 5 percent of the total taxable payrolls for that  
 1487 | year. The positive adjustment factor remains in effect for  
 1488 | subsequent years until the balance of the Unemployment  
 1489 | Compensation Trust Fund as of September 30 of the year  
 1490 | immediately preceding the effective date of the contribution  
 1491 | rate equals or exceeds 4 percent of the taxable payrolls for the  
 1492 | year ending June 30 of the current calendar year as reported to  
 1493 | the tax collection service provider by September 30 of that  
 1494 | calendar year.

1495 |       (IV) If, beginning January 1, 2015, and each year  
 1496 | thereafter, the balance of the Unemployment Compensation Trust  
 1497 | Fund as of September 30 of the year immediately preceding the  
 1498 | calendar year for which the contribution rate is being computed  
 1499 | exceeds 5 percent of the taxable payrolls for the year ending  
 1500 | June 30 of the current calendar year as reported to the tax

1501 collection service provider by September 30 of that calendar  
 1502 year, a negative adjustment factor must be computed. The  
 1503 negative adjustment factor shall be computed annually beginning  
 1504 on January 1, 2015, and each year thereafter, to the fifth  
 1505 decimal place and rounded to the fourth decimal place by  
 1506 dividing the sum of the total taxable payrolls for the year  
 1507 ending June 30 of the current calendar year as reported to the  
 1508 tax collection service provider by September 30 of the calendar  
 1509 year into a sum equal to one-fourth of the difference between  
 1510 the balance of the fund as of September 30 of the current  
 1511 calendar year and 5 percent of the total taxable payrolls of  
 1512 that year. The negative adjustment factor remains in effect for  
 1513 subsequent years until the balance of the Unemployment  
 1514 Compensation Trust Fund as of September 30 of the year  
 1515 immediately preceding the effective date of the contribution  
 1516 rate is less than 5 percent, but more than 4 percent of the  
 1517 taxable payrolls for the year ending June 30 of the current  
 1518 calendar year as reported to the tax collection service provider  
 1519 by September 30 of that calendar year. The negative adjustment  
 1520 authorized by this section is suspended in any calendar year in  
 1521 which repayment of the principal amount of an advance received  
 1522 from the federal Unemployment Compensation Trust Fund under 42  
 1523 U.S.C. s. 1321 is due to the Federal Government.

1524 (V) The maximum contribution rate that may be assigned to  
 1525 an employer is 5.4 percent, except employers participating in an

HB 1041

2022

1526 approved short-time compensation plan may be assigned a maximum  
1527 contribution rate that is 1 percent greater than the maximum  
1528 contribution rate for other employers in any calendar year in  
1529 which short-time compensation benefits are charged to the  
1530 employer's employment record.

1531 (VI) As used in this subsection, "taxable payroll" shall  
1532 be determined by excluding any part of the remuneration paid to  
1533 an individual by an employer for employment during a calendar  
1534 year in excess of the first \$7,000. Beginning January 1, 2012,  
1535 "taxable payroll" shall be determined by excluding any part of  
1536 the remuneration paid to an individual by an employer for  
1537 employment during a calendar year as described in s.

1538 443.1217(2). For the purposes of the employer rate calculation  
1539 that will take effect in January 1, 2012, and in January 1,  
1540 2013, the tax collection service provider shall use the data  
1541 available for taxable payroll from 2009 based on excluding any  
1542 part of the remuneration paid to an individual by an employer  
1543 for employment during a calendar year in excess of the first  
1544 \$7,000, and from 2010 and 2011, the data available for taxable  
1545 payroll based on excluding any part of the remuneration paid to  
1546 an individual by an employer for employment during a calendar  
1547 year in excess of the first \$8,500.

1548 b. If the transfer of an employer's employment record to  
1549 an employing unit under paragraph (g) which, before the  
1550 transfer, was an employer, the tax collection service provider

1551 shall recompute a benefit ratio for the successor employer based  
1552 on the combined employment records and reassign an appropriate  
1553 contribution rate to the successor employer effective on the  
1554 first day of the calendar quarter immediately after the  
1555 effective date of the transfer.

1556         3. The tax collection service provider shall reissue rates  
1557 for the 2021 calendar year. However, an employer shall continue  
1558 to timely file its employer's quarterly reports and pay the  
1559 contributions due in a timely manner in accordance with the  
1560 rules of the Department of Economic Opportunity. The Department  
1561 of Revenue shall post the revised rates on its website to enable  
1562 employers to securely review the revised rates. For  
1563 contributions for the first quarter of the 2021 calendar year,  
1564 if any employer remits to the tax collection service provider an  
1565 amount in excess of the amount that would be due as calculated  
1566 pursuant to this paragraph, the tax collection service provider  
1567 shall refund the excess amount from the amount erroneously  
1568 collected. Notwithstanding s. 443.141(6), refunds issued through  
1569 August 31, 2021, for first quarter 2021 contributions must be  
1570 paid from the General Revenue Fund.

1571         4. The tax collection service provider shall calculate and  
1572 assign contribution rates effective January 1, 2022, through  
1573 December 31, 2022, excluding any benefit charge that is excluded  
1574 by the multipliers under subparagraph (b)2. and subparagraph 1.;  
1575 without the application of the positive adjustment factor in

HB 1041

2022

1576 sub-sub-subparagraph 2.a.(III); and without the inclusion of any  
1577 benefit charge directly related to COVID-19 as a result of a  
1578 governmental order to close or reduce capacity of a business, as  
1579 determined by the Department of Economic Opportunity, for each  
1580 employer ~~who is~~ eligible for a variation from the standard rate  
1581 pursuant to paragraph (d). The Department of Economic  
1582 Opportunity shall provide the tax collection service provider  
1583 with all necessary benefit charge information by August 1, 2021,  
1584 including specific information for adjustments related to COVID-  
1585 19 charges resulting from a governmental order to close or  
1586 reduce capacity of a business, to enable the tax collection  
1587 service provider to calculate and issue tax rates effective  
1588 January 1, 2022. The tax collection service provider shall  
1589 calculate and post rates for the 2022 calendar year by March 1,  
1590 2022.

1591 5. Subject to subparagraph 6., the tax collection service  
1592 provider shall calculate and assign contribution rates effective  
1593 January 1, 2023, through December 31, 2025, excluding any  
1594 benefit charge that is excluded by the multipliers under  
1595 subparagraph (b)2. and subparagraph 1.; without the application  
1596 of the positive adjustment factor in sub-sub-subparagraph  
1597 2.a.(III); and without the inclusion of any benefit charge  
1598 directly related to COVID-19 as a result of a governmental order  
1599 to close or reduce capacity of a business, as determined by the  
1600 Department of Economic Opportunity, for each employer ~~who is~~



1601 eligible for a variation from the standard rate pursuant to  
 1602 paragraph (d). The Department of Economic Opportunity shall  
 1603 provide the tax collection service provider with all necessary  
 1604 benefit charge information by August 1 of each year, including  
 1605 specific information for adjustments related to COVID-19 charges  
 1606 resulting from a governmental order to close or reduce capacity  
 1607 of a business, to enable the tax collection service provider to  
 1608 calculate and issue tax rates effective the following January.

1609         6. If the balance of the Unemployment Compensation Trust  
 1610 Fund on June 30 of any year exceeds \$4,071,519,600, subparagraph  
 1611 5. is repealed for rates effective the following years. The  
 1612 Office of Economic and Demographic Research shall advise the tax  
 1613 collection service provider of the balance of the trust fund on  
 1614 June 30 by August 1 of that year. After the repeal of  
 1615 subparagraph 5. and notwithstanding the dates specified in that  
 1616 subparagraph, the tax collection service provider shall  
 1617 calculate and assign contribution rates for each subsequent  
 1618 calendar year as otherwise provided in this section.

1619         Section 22. Paragraph (a) of subsection (9) of section  
 1620 443.171, Florida Statutes, is amended to read:

1621         443.171 Department of Economic Opportunity and commission;  
 1622 powers and duties; records and reports; proceedings; state-  
 1623 federal cooperation.—

1624         (9) STATE-FEDERAL COOPERATION.—

1625         (a)1. In the administration of this chapter, the

1626 Department of Economic Opportunity and its tax collection  
1627 service provider shall cooperate with the United States  
1628 Department of Labor to the fullest extent consistent with this  
1629 chapter and shall take those actions, through the adoption of  
1630 appropriate rules, administrative methods, and standards,  
1631 necessary to secure for this state all advantages available  
1632 under the provisions of federal law relating to reemployment  
1633 assistance.

1634         2. In the administration of the provisions in s. 443.1115,  
1635 which are enacted to conform with the Federal-State Extended  
1636 Unemployment Compensation Act of 1970, the department shall take  
1637 those actions necessary to ensure that those provisions are  
1638 interpreted and applied to meet the requirements of the federal  
1639 act as interpreted by the United States Department of Labor and  
1640 to secure for this state the full reimbursement of the federal  
1641 share of extended benefits paid under this chapter which is  
1642 reimbursable under the federal act.

1643         3. The department and its tax collection service provider  
1644 shall comply with the regulations of the United States  
1645 Department of Labor relating to the receipt or expenditure by  
1646 this state of funds granted under federal law; shall submit the  
1647 reports in the form and containing the information the United  
1648 States Department of Labor requires; and shall comply with  
1649 directions of the United States Department of Labor necessary to  
1650 assure the correctness and verification of these reports.

HB 1041

2022

1651       4. The department and its tax collection service provider  
1652 shall comply with the requirements of the federal Treasury  
1653 Offset Program as it pertains to the recovery of unemployment  
1654 compensation debts as required by the United States Department  
1655 of Labor pursuant to 26 U.S.C. 6402. The department or the tax  
1656 collection service provider may adopt rules to implement this  
1657 subparagraph.

1658       Section 23. Effective January 1, 2023, paragraph (b) of  
1659 subsection (1) of section 624.515, Florida Statutes, is amended  
1660 to read:

1661       624.515 State Fire Marshal regulatory assessment and  
1662 surcharge; levy and amount.—

1663       (1)

1664       (b)1. Annually before the due date of the first  
1665 installment, the department, with the assistance of the office,  
1666 shall make available in an electronic format or otherwise the  
1667 percentage of fire insurance contained within lines of insurance  
1668 for the industry for that taxable year. The percentages  
1669 determined by the office shall be exempt from chapter 120.

1670       2. Insurers may choose to use their own previous 5 years  
1671 of loss experience or rate filings that have been approved by  
1672 the office instead of using the percentages provided by the  
1673 department pursuant to subparagraph 1. However, if an insurer  
1674 chooses not to use the percentages provided by the department,  
1675 it must use the same alternative method for all lines of

1676 business, continue using the method for a minimum of 3  
 1677 consecutive tax years, and attach documentation of the  
 1678 calculation and determination to the tax return ~~When it is~~  
 1679 ~~impractical, due to the nature of the business practices within~~  
 1680 ~~the insurance industry, to determine the percentage of fire~~  
 1681 ~~insurance contained within a line of insurance written by an~~  
 1682 ~~insurer on risks located or resident in Florida, the Department~~  
 1683 ~~of Revenue may establish by rule such percentages for the~~  
 1684 ~~industry. The Department of Revenue may also amend the~~  
 1685 ~~percentages as the insurance industry changes its practices~~  
 1686 ~~concerning the portion of fire insurance within a line of~~  
 1687 ~~insurance.~~

1688 Section 24. Paragraph (c) of subsection (1) of section  
 1689 220.183, Florida Statutes, is amended to read:

1690 220.183 Community contribution tax credit.—

1691 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
 1692 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
 1693 SPENDING.—

1694 (c) The total amount of tax credit which may be granted  
 1695 for all programs approved under this section, s. 212.08(5)(o) ~~s.~~  
 1696 ~~212.08(5)(p)~~, and s. 624.5105 is \$12.5 million in the 2018-2019  
 1697 fiscal year, \$13.5 million in the 2019-2020 fiscal year, and  
 1698 \$10.5 million in each fiscal year thereafter for projects that  
 1699 provide housing opportunities for persons with special needs as  
 1700 defined in s. 420.0004 and homeownership opportunities for low-

1701 income households or very-low-income households as defined in s.  
 1702 420.9071 and \$3.5 million each fiscal year for all other  
 1703 projects.

1704 Section 25. Paragraph (c) of subsection (2) of section  
 1705 288.0001, Florida Statutes, is amended to read:

1706 288.0001 Economic Development Programs Evaluation.—The  
 1707 Office of Economic and Demographic Research and the Office of  
 1708 Program Policy Analysis and Government Accountability (OPPAGA)  
 1709 shall develop and present to the Governor, the President of the  
 1710 Senate, the Speaker of the House of Representatives, and the  
 1711 chairs of the legislative appropriations committees the Economic  
 1712 Development Programs Evaluation.

1713 (2) The Office of Economic and Demographic Research and  
 1714 OPPAGA shall provide a detailed analysis of economic development  
 1715 programs as provided in the following schedule:

1716 (c) By January 1, 2016, and every 3 years thereafter, an  
 1717 analysis of the following:

1718 1. The qualified defense contractor and space flight  
 1719 business tax refund program established under s. 288.1045.

1720 2. The tax exemption for semiconductor, defense, or space  
 1721 technology sales established under s. 212.08(5)(i) ~~s.~~  
 1722 ~~212.08(5)(j)~~.

1723 3. The Military Base Protection Program established under  
 1724 s. 288.980.

1725 4. The Quick Response Training Program established under

1726 s. 288.047.

1727 5. The Incumbent Worker Training Program established under  
1728 s. 445.003.

1729 6. International trade and business development programs  
1730 established or funded under s. 288.826.

1731 Section 26. Paragraph (a) of subsection (9) of section  
1732 290.0056, Florida Statutes, is amended to read:

1733 290.0056 Enterprise zone development agency.—

1734 (9) The following powers and responsibilities shall be  
1735 performed by the governing body creating the enterprise zone  
1736 development agency acting as the managing agent of the  
1737 enterprise zone development agency, or, contingent upon approval  
1738 by such governing body, such powers and responsibilities shall  
1739 be performed by the enterprise zone development agency:

1740 (a) To review, process, and certify applications for state  
1741 enterprise zone tax incentives pursuant to ss. 212.08(5)(g) and  
1742 (15); 212.096; 220.181; and 220.182 ~~ss. 212.08(5)(g), (h), and~~  
1743 ~~(15); 212.096; 220.181; and 220.182.~~

1744 Section 27. Subsections (4) and (5) of section 290.007,  
1745 Florida Statutes, are amended to read:

1746 290.007 State incentives available in enterprise zones.—

1747 The following incentives are provided by the state to encourage  
1748 the revitalization of enterprise zones:

1749 (4) ~~The sales tax exemption for building materials used in~~  
1750 ~~the rehabilitation of real property in enterprise zones provided~~

1751 ~~in s. 212.08(5)(g).~~  
 1752       ~~(5)~~ The sales tax exemption for business equipment used in  
 1753 an enterprise zone provided in s. 212.08(5)(g) ~~s. 212.08(5)(h)~~.  
 1754       Section 28. Paragraph (a) of subsection (4) of section  
 1755 377.809, Florida Statutes, is amended to read:  
 1756       377.809 Energy Economic Zone Pilot Program.—  
 1757       (4)(a) Beginning July 1, 2012, all the incentives and  
 1758 benefits provided for enterprise zones pursuant to state law  
 1759 shall be available to the energy economic zones designated  
 1760 pursuant to this section on or before July 1, 2010. In order to  
 1761 provide incentives, by March 1, 2012, each local governing body  
 1762 that has jurisdiction over an energy economic zone must, by  
 1763 local ordinance, establish the boundary of the energy economic  
 1764 zone, specify applicable energy-efficiency standards, and  
 1765 determine eligibility criteria for the application of state and  
 1766 local incentives and benefits in the energy economic zone.  
 1767 However, in order to receive benefits provided under s. 288.106,  
 1768 a business must be a qualified target industry business under s.  
 1769 288.106 for state purposes. An energy economic zone's boundary  
 1770 may be revised by local ordinance. Such incentives and benefits  
 1771 include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183,  
 1772 288.106, and 624.5105 and the public utility discounts provided  
 1773 in s. 290.007(7) ~~s. 290.007(8)~~. The exemption provided in s.  
 1774 212.08(5)(c) shall be for renewable energy as defined in s.  
 1775 377.803. For purposes of this section, any applicable

1776 requirements for employee residency for higher refund or credit  
 1777 thresholds must be based on employee residency in the energy  
 1778 economic zone or an enterprise zone. A business in an energy  
 1779 economic zone may also be eligible for funding under ss. 288.047  
 1780 and 445.003, and a transportation project in an energy economic  
 1781 zone shall be provided priority in funding under s. 339.2821.  
 1782 Other projects shall be given priority ranking to the extent  
 1783 practicable for grants administered under state energy programs.

1784 Section 29. Paragraph (c) of subsection (1) of section  
 1785 624.5105, Florida Statutes, is amended to read:

1786 624.5105 Community contribution tax credit; authorization;  
 1787 limitations; eligibility and application requirements;  
 1788 administration; definitions; expiration.—

1789 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1790 (c) The total amount of tax credit which may be granted  
 1791 for all programs approved under this section and ss.  
 1792 212.08(5)(o) and 220.183 ~~ss. 212.08(5)(p) and 220.183~~ is \$12.5  
 1793 million in the 2018-2019 fiscal year, \$13.5 million in the 2019-  
 1794 2020 fiscal year, and \$10.5 million in each fiscal year  
 1795 thereafter for projects that provide housing opportunities for  
 1796 persons with special needs as defined in s. 420.0004 or  
 1797 homeownership opportunities for low-income or very-low-income  
 1798 households as defined in s. 420.9071 and \$3.5 million each  
 1799 fiscal year for all other projects.

1800 Section 30. Subsection (1) of section 1011.94, Florida



HB 1041

2022

1801 Statutes, is amended to read:

1802 1011.94 University Major Gifts Program.—

1803 (1) There is established a University Major Gifts Program.

1804 The purpose of the program is to enable each university to  
1805 provide donors with an incentive in the form of matching grants  
1806 for donations for the establishment of permanent endowments and  
1807 sales tax exemption matching funds received pursuant to s.  
1808 212.08(5)(i) ~~s. 212.08(5)(j)~~, which must be invested, with the  
1809 proceeds of the investment used to support libraries and  
1810 instruction and research programs, as defined by the Board of  
1811 Governors.

1812 Section 31. Except as otherwise provided in this act, this  
1813 act shall take effect July 1, 2022.