

202150e1

1                   A bill to be entitled  
2           An act relating to taxation; providing a short title;  
3           amending s. 212.02, F.S.; revising the definition of  
4           the term "retail sale" to include sales facilitated  
5           through a marketplace; conforming a provision to  
6           changes made by the act; amending s. 212.05, F.S.;  
7           conforming provisions to changes made by the act;  
8           amending s. 212.054, F.S.; requiring marketplace  
9           providers and persons located outside of this state to  
10          remit discretionary sales surtax when delivering  
11          tangible personal property to a county imposing a  
12          surtax; amending s. 212.0596, F.S.; replacing  
13          provisions relating to the taxation of mail order  
14          sales with provisions relating to the taxation of  
15          remote sales; defining the terms "remote sale" and  
16          "substantial number of remote sales"; providing that  
17          every person making a substantial number of remote  
18          sales is a dealer for purposes of the sales and use  
19          tax; authorizing the Department of Revenue to adopt  
20          rules for collecting use taxes from unregistered  
21          persons; requiring marketplace providers and persons  
22          required to report remote sales to remit discretionary  
23          sales surtax when delivering tangible personal  
24          property to a county imposing a surtax; creating s.  
25          212.05965, F.S.; defining terms; providing that  
26          certain marketplace providers are dealers for purposes  
27          of the sales and use tax; requiring certain  
28          marketplace providers to provide a certain  
29          certification to their marketplace sellers; specifying

202150e1

30 requirements for marketplace sellers; requiring  
31 certain marketplace providers to allow the Department  
32 of Revenue to examine and audit their books and  
33 records; specifying the examination and audit  
34 authority of the Department of Revenue; providing that  
35 a marketplace seller, rather than the marketplace  
36 provider, is liable for sales tax collection and  
37 remittance under certain circumstances; authorizing  
38 marketplace providers and marketplace sellers to enter  
39 into agreements for the recovery of certain taxes,  
40 interest, and penalties; providing construction and  
41 applicability; amending s. 212.05965, F.S.; requiring  
42 marketplace providers to collect and remit certain  
43 additional fees at the time of sale; authorizing  
44 marketplace providers and marketplace sellers to  
45 contractually agree for marketplace sellers to collect  
46 applicable taxes and fees; specifying requirements for  
47 marketplace sellers who collect such taxes and fees;  
48 providing for liability of sellers who fail to collect  
49 or remit such taxes and fees; amending s. 212.06,  
50 F.S.; revising the definition of the term "dealer";  
51 conforming provisions to changes made by the act;  
52 amending s. 212.07, F.S.; conforming a cross-  
53 reference; amending s. 212.11, F.S.; requiring certain  
54 marketplace providers or persons required to report  
55 remote sales to file returns and pay taxes  
56 electronically; amending s. 212.12, F.S.; deleting the  
57 authority of the Department of Revenue's executive  
58 director to negotiate a collection allowance with

202150e1

59 certain dealers; deleting the requirement that certain  
60 sales and use taxes on communications services be  
61 collected on the basis of a certain addition;  
62 requiring that certain sales and use taxes be  
63 calculated based on a specified rounding algorithm,  
64 rather than specified brackets; conforming provisions  
65 to changes made by the act; amending s. 212.18, F.S.;  
66 requiring certain marketplace providers or persons  
67 required to report remote sales to file a registration  
68 application electronically; conforming a provision to  
69 changes made by the act; amending s. 212.20, F.S.;  
70 providing applicability of requirements for refund of  
71 taxes adjudicated unconstitutionally collected to  
72 taxes levied or collected pursuant to marketplace  
73 provisions; requiring certain amounts to be deposited  
74 into the Unemployment Compensation Trust Fund during  
75 specified periods; specifying requirements for the  
76 Department of Revenue in reducing distributions by  
77 certain refund amounts paid out of the General Revenue  
78 Fund; requiring the Office of Economic and Demographic  
79 Research to certify to the Department of Revenue  
80 whether the trust fund balance exceeds a certain  
81 amount; providing for contingent future repeal;  
82 amending s. 443.1216, F.S.; conforming a cross-  
83 reference; amending s. 443.131, F.S.; specifying, at  
84 certain periods, multipliers to be applied to employer  
85 chargeable benefits for purposes of calculating  
86 employer reemployment assistance contribution rates;  
87 excluding reemployment benefits paid during a certain

202150e1

88 timeframe and certain COVID-19-related benefits paid  
89 from being included in a variable rate calculation;  
90 requiring that contribution rates in certain years be  
91 calculated without applying a trust fund positive  
92 adjustment factor; excluding reemployment benefits  
93 paid during a certain timeframe and certain COVID-19-  
94 related benefits paid from being calculated in the  
95 noncharge benefits and excess payments adjustment  
96 factors; requiring the tax collection service provider  
97 to reissue rates for a certain year; specifying  
98 requirements for employers and the Department of  
99 Revenue; requiring a refund of excess paid amounts  
100 under certain circumstances; specifying requirements  
101 for calculating and assigning contribution rates for  
102 certain years; specifying requirements for the  
103 Department of Economic Opportunity and the tax  
104 collection service provider; providing for contingent  
105 future repeal of modified rate calculations;  
106 specifying requirements for calculating adjustments to  
107 a benefit ratio multiplier; conforming a cross-  
108 reference; providing retroactive applicability;  
109 amending s. 443.191, F.S.; adding a specified source  
110 of revenues to the Unemployment Compensation Trust  
111 Fund; amending ss. 212.04 and 212.0506, F.S.;  
112 conforming provisions to changes made by the act;  
113 amending s. 213.015, F.S.; conforming a cross-  
114 reference; authorizing taxpayers to use one of two  
115 methods for calculating sales tax for a specified  
116 timeframe; providing construction; amending s. 213.27,

202150e1

117 F.S.; conforming provisions to changes made by the  
118 act; reenacting s. 212.055(2)(c), (3)(c), (8)(c), and  
119 (9)(c), F.S., relating to discretionary sales  
120 surtaxes, to incorporate the amendment made to s.  
121 212.054, F.S., in references thereto; providing  
122 applicability; providing relief to certain persons for  
123 liability for tax, penalty, and interest due on  
124 certain remote sales and owed on certain purchases  
125 that occurred before a certain date; providing  
126 applicability; prohibiting the department from using  
127 data received from marketplace providers or persons  
128 making remote sales for certain purposes; providing  
129 applicability; providing construction; authorizing the  
130 department to adopt emergency rules; providing for  
131 expiration of that authority; authorizing the  
132 department to contract with a qualified vendor for  
133 certain purposes without using a competitive  
134 solicitation process; providing an appropriation;  
135 providing for severability; providing effective dates.

136  
137 WHEREAS, during the 2020 calendar year, the United States  
138 economy was significantly strained by the COVID-19 pandemic, and  
139 such economic stress is continuing in the 2021 calendar year and  
140 may have impacts in later years, and

141 WHEREAS, the State of Florida was in full lockdown during  
142 April 2020 and then began to reopen the Florida economy in a  
143 measured manner thereafter, and

144 WHEREAS, the financial strain of lockdowns and reduced  
145 economic activity caused some Florida businesses to close

202150e1

146 permanently and others to terminate portions of their workforce,  
147 and

148 WHEREAS, in the 6-month period before April 2020, Florida's  
149 average monthly reemployment assistance benefits expense was  
150 \$27.2 million, and

151 WHEREAS, beginning in April 2020, Florida's monthly  
152 reemployment assistance benefits expense increased by 800  
153 percent over the prior 6-month average, and at times, the  
154 increase exceeded 2,000 percent, and

155 WHEREAS, in the current time of recovery, Florida's  
156 reemployment assistance benefits expense remains 473 percent  
157 over the 6-month average benefit amount before April 2020, and  
158 is estimated to continue at elevated levels for the foreseeable  
159 future, and

160 WHEREAS, to the fullest extent possible, the Legislature  
161 intends to relieve individual Florida businesses of increases in  
162 the Reemployment Assistance Tax which are due to increased  
163 reemployment assistance benefits resulting from the pandemic,  
164 and

165 WHEREAS, the Legislature intends to ensure that the  
166 Unemployment Compensation Trust Fund remains solvent for the  
167 purposes of providing benefits to Floridians impacted by these  
168 extraordinary events, and

169 WHEREAS, the Legislature intends to equalize the tax  
170 collection responsibilities of retailers both inside and outside  
171 Florida who make sales of taxable items to Florida residents,  
172 NOW, THEREFORE,

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

202150e1

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Section 1. This act may be cited as the "Park Randall 'Randy' Miller Act."

Section 2. Paragraph (e) of subsection (14) of section 212.02, Florida Statutes, is amended, and paragraph (f) is added to that subsection, to read:

212.02 Definitions.—The following terms and phrases when used in this chapter have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(14)

(e) The term "retail sale" includes a remote ~~mail order~~ sale, as defined in s. 212.0596(1).

(f) The term "retail sale" includes a sale facilitated through a marketplace as defined in s. 212.05965(1).

Section 3. Section 212.05, Florida Statutes, is amended to read:

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

(1) For the exercise of such privilege, a tax is levied on each taxable transaction or incident, which tax is due and

202150e1

204 payable as follows:

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

210 b. Each occasional or isolated sale of an aircraft, boat,  
211 mobile home, or motor vehicle of a class or type which is  
212 required to be registered, licensed, titled, or documented in  
213 this state or by the United States Government shall be subject  
214 to tax at the rate provided in this paragraph. The department  
215 shall by rule adopt any nationally recognized publication for  
216 valuation of used motor vehicles as the reference price list for  
217 any used motor vehicle which is required to be licensed pursuant  
218 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
219 party to an occasional or isolated sale of such a vehicle  
220 reports to the tax collector a sales price which is less than 80  
221 percent of the average loan price for the specified model and  
222 year of such vehicle as listed in the most recent reference  
223 price list, the tax levied under this paragraph shall be  
224 computed by the department on such average loan price unless the  
225 parties to the sale have provided to the tax collector an  
226 affidavit signed by each party, or other substantial proof,  
227 stating the actual sales price. Any party to such sale who  
228 reports a sales price less than the actual sales price is guilty  
229 of a misdemeanor of the first degree, punishable as provided in  
230 s. 775.082 or s. 775.083. The department shall collect or  
231 attempt to collect from such party any delinquent sales taxes.  
232 In addition, such party shall pay any tax due and any penalty



202150e1

233 and interest assessed plus a penalty equal to twice the amount  
234 of the additional tax owed. Notwithstanding any other provision  
235 of law, the Department of Revenue may waive or compromise any  
236 penalty imposed pursuant to this subparagraph.

237         2. This paragraph does not apply to the sale of a boat or  
238 aircraft by or through a registered dealer under this chapter to  
239 a purchaser who, at the time of taking delivery, is a  
240 nonresident of this state, does not make his or her permanent  
241 place of abode in this state, and is not engaged in carrying on  
242 in this state any employment, trade, business, or profession in  
243 which the boat or aircraft will be used in this state, or is a  
244 corporation none of the officers or directors of which is a  
245 resident of, or makes his or her permanent place of abode in,  
246 this state, or is a noncorporate entity that has no individual  
247 vested with authority to participate in the management,  
248 direction, or control of the entity's affairs who is a resident  
249 of, or makes his or her permanent abode in, this state. For  
250 purposes of this exemption, either a registered dealer acting on  
251 his or her own behalf as seller, a registered dealer acting as  
252 broker on behalf of a seller, or a registered dealer acting as  
253 broker on behalf of the purchaser may be deemed to be the  
254 selling dealer. This exemption shall not be allowed unless:

255         a. The purchaser removes a qualifying boat, as described in  
256 sub-subparagraph f., from the state within 90 days after the  
257 date of purchase or extension, or the purchaser removes a  
258 nonqualifying boat or an aircraft from this state within 10 days  
259 after the date of purchase or, when the boat or aircraft is  
260 repaired or altered, within 20 days after completion of the  
261 repairs or alterations; or if the aircraft will be registered in

202150e1

262 a foreign jurisdiction and:

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

266 (II) The purchaser removes the aircraft from the state to a  
267 foreign jurisdiction within 10 days after the date the aircraft  
268 is registered by the applicable foreign airworthiness authority;  
269 and

270 (III) The aircraft is operated in the state solely to  
271 remove it from the state to a foreign jurisdiction.

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273 For purposes of this sub-subparagraph, the term "foreign  
274 jurisdiction" means any jurisdiction outside of the United  
275 States or any of its territories;

276 b. The purchaser, within 90 days from the date of  
277 departure, provides the department with written proof that the  
278 purchaser licensed, registered, titled, or documented the boat  
279 or aircraft outside the state. If such written proof is  
280 unavailable, within 90 days the purchaser shall provide proof  
281 that the purchaser applied for such license, title,  
282 registration, or documentation. The purchaser shall forward to  
283 the department proof of title, license, registration, or  
284 documentation upon receipt;

285 c. The purchaser, within 30 days after removing the boat or  
286 aircraft from Florida, furnishes the department with proof of  
287 removal in the form of receipts for fuel, dockage, slippage,  
288 tie-down, or hangaring from outside of Florida. The information  
289 so provided must clearly and specifically identify the boat or  
290 aircraft;

202150e1

291 d. The selling dealer, within 30 days after the date of  
292 sale, provides to the department a copy of the sales invoice,  
293 closing statement, bills of sale, and the original affidavit  
294 signed by the purchaser attesting that he or she has read the  
295 provisions of this section;

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

298 f. Unless the nonresident purchaser of a boat of 5 net tons  
299 of admeasurement or larger intends to remove the boat from this  
300 state within 10 days after the date of purchase or when the boat  
301 is repaired or altered, within 20 days after completion of the  
302 repairs or alterations, the nonresident purchaser applies to the  
303 selling dealer for a decal which authorizes 90 days after the  
304 date of purchase for removal of the boat. The nonresident  
305 purchaser of a qualifying boat may apply to the selling dealer  
306 within 60 days after the date of purchase for an extension decal  
307 that authorizes the boat to remain in this state for an  
308 additional 90 days, but not more than a total of 180 days,  
309 before the nonresident purchaser is required to pay the tax  
310 imposed by this chapter. The department is authorized to issue  
311 decals in advance to dealers. The number of decals issued in  
312 advance to a dealer shall be consistent with the volume of the  
313 dealer's past sales of boats which qualify under this sub-  
314 subparagraph. The selling dealer or his or her agent shall mark  
315 and affix the decals to qualifying boats in the manner  
316 prescribed by the department, before delivery of the boat.

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

202150e1

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

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

325 (IV) The department is authorized to require dealers who  
326 purchase decals to file reports with the department and may  
327 prescribe all necessary records by rule. All such records are  
328 subject to inspection by the department.

329 (V) Any dealer or his or her agent who issues a decal  
330 falsely, fails to affix a decal, mismarks the expiration date of  
331 a decal, or fails to properly account for decals will be  
332 considered prima facie to have committed a fraudulent act to  
333 evade the tax and will be liable for payment of the tax plus a  
334 mandatory penalty of 200 percent of the tax, and shall be liable  
335 for fine and punishment as provided by law for a conviction of a  
336 misdemeanor of the first degree, as provided in s. 775.082 or s.  
337 775.083.

338 (VI) Any nonresident purchaser of a boat who removes a  
339 decal before permanently removing the boat from the state, or  
340 defaces, changes, modifies, or alters a decal in a manner  
341 affecting its expiration date before its expiration, or who  
342 causes or allows the same to be done by another, will be  
343 considered prima facie to have committed a fraudulent act to  
344 evade the tax and will be liable for payment of the tax plus a  
345 mandatory penalty of 200 percent of the tax, and shall be liable  
346 for fine and punishment as provided by law for a conviction of a  
347 misdemeanor of the first degree, as provided in s. 775.082 or s.  
348 775.083.

202150e1

349 (VII) The department is authorized to adopt rules necessary  
350 to administer and enforce this subparagraph and to publish the  
351 necessary forms and instructions.

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

355

356 If the purchaser fails to remove the qualifying boat from this  
357 state within the maximum 180 days after purchase or a  
358 nonqualifying boat or an aircraft from this state within 10 days  
359 after purchase or, when the boat or aircraft is repaired or  
360 altered, within 20 days after completion of such repairs or  
361 alterations, or permits the boat or aircraft to return to this  
362 state within 6 months from the date of departure, except as  
363 provided in s. 212.08(7) (fff), or if the purchaser fails to  
364 furnish the department with any of the documentation required by  
365 this subparagraph within the prescribed time period, the  
366 purchaser shall be liable for use tax on the cost price of the  
367 boat or aircraft and, in addition thereto, payment of a penalty  
368 to the Department of Revenue equal to the tax payable. This  
369 penalty shall be in lieu of the penalty imposed by s. 212.12(2).  
370 The maximum 180-day period following the sale of a qualifying  
371 boat tax-exempt to a nonresident may not be tolled for any  
372 reason.

373 (b) At the rate of 6 percent of the cost price of each item  
374 or article of tangible personal property when the same is not  
375 sold but is used, consumed, distributed, or stored for use or  
376 consumption in this state; however, for tangible property  
377 originally purchased exempt from tax for use exclusively for

202150e1

378 lease and which is converted to the owner's own use, tax may be  
379 paid on the fair market value of the property at the time of  
380 conversion. If the fair market value of the property cannot be  
381 determined, use tax at the time of conversion shall be based on  
382 the owner's acquisition cost. Under no circumstances may the  
383 aggregate amount of sales tax from leasing the property and use  
384 tax due at the time of conversion be less than the total sales  
385 tax that would have been due on the original acquisition cost  
386 paid by the owner.

387 (c) At the rate of 6 percent of the gross proceeds derived  
388 from the lease or rental of tangible personal property, as  
389 defined herein; however, the following special provisions apply  
390 to the lease or rental of motor vehicles:

391 1. When a motor vehicle is leased or rented for a period of  
392 less than 12 months:

393 a. If the motor vehicle is rented in Florida, the entire  
394 amount of such rental is taxable, even if the vehicle is dropped  
395 off in another state.

396 b. If the motor vehicle is rented in another state and  
397 dropped off in Florida, the rental is exempt from Florida tax.

398 2. Except as provided in subparagraph 3., for the lease or  
399 rental of a motor vehicle for a period of not less than 12  
400 months, sales tax is due on the lease or rental payments if the  
401 vehicle is registered in this state; provided, however, that no  
402 tax shall be due if the taxpayer documents use of the motor  
403 vehicle outside this state and tax is being paid on the lease or  
404 rental payments in another state.

405 3. The tax imposed by this chapter does not apply to the  
406 lease or rental of a commercial motor vehicle as defined in s.

202150e1

407 316.003(13) (a) to one lessee or rentee for a period of not less  
408 than 12 months when tax was paid on the purchase price of such  
409 vehicle by the lessor. To the extent tax was paid with respect  
410 to the purchase of such vehicle in another state, territory of  
411 the United States, or the District of Columbia, the Florida tax  
412 payable shall be reduced in accordance with the provisions of s.  
413 212.06(7). This subparagraph shall only be available when the  
414 lease or rental of such property is an established business or  
415 part of an established business or the same is incidental or  
416 germane to such business.

417 (d) At the rate of 6 percent of the lease or rental price  
418 paid by a lessee or rentee, or contracted or agreed to be paid  
419 by a lessee or rentee, to the owner of the tangible personal  
420 property.

421 (e)1. At the rate of 6 percent on charges for:

422 a. Prepaid calling arrangements. The tax on charges for  
423 prepaid calling arrangements shall be collected at the time of  
424 sale and remitted by the selling dealer.

425 (I) "Prepaid calling arrangement" has the same meaning as  
426 provided in s. 202.11.

427 (II) If the sale or recharge of the prepaid calling  
428 arrangement does not take place at the dealer's place of  
429 business, it shall be deemed to have taken place at the  
430 customer's shipping address or, if no item is shipped, at the  
431 customer's address or the location associated with the  
432 customer's mobile telephone number.

433 (III) The sale or recharge of a prepaid calling arrangement  
434 shall be treated as a sale of tangible personal property for  
435 purposes of this chapter, regardless of whether a tangible item

202150e1

436 evidencing such arrangement is furnished to the purchaser, and  
437 such sale within this state subjects the selling dealer to the  
438 jurisdiction of this state for purposes of this subsection.

439 (IV) No additional tax under this chapter or chapter 202 is  
440 due or payable if a purchaser of a prepaid calling arrangement  
441 who has paid tax under this chapter on the sale or recharge of  
442 such arrangement applies one or more units of the prepaid  
443 calling arrangement to obtain communications services as  
444 described in s. 202.11(9)(b)3., other services that are not  
445 communications services, or products.

446 b. The installation of telecommunication and telegraphic  
447 equipment.

448 c. Electrical power or energy, except that the tax rate for  
449 charges for electrical power or energy is 4.35 percent. Charges  
450 for electrical power and energy do not include taxes imposed  
451 under ss. 166.231 and 203.01(1)(a)3.

452 2. Section 212.17(3), regarding credit for tax paid on  
453 charges subsequently found to be worthless, is equally  
454 applicable to any tax paid under this section on charges for  
455 prepaid calling arrangements, telecommunication or telegraph  
456 services, or electric power subsequently found to be  
457 uncollectible. As used in this paragraph, the term "charges"  
458 does not include any excise or similar tax levied by the Federal  
459 Government, a political subdivision of this state, or a  
460 municipality upon the purchase, sale, or recharge of prepaid  
461 calling arrangements or upon the purchase or sale of  
462 telecommunication, television system program, or telegraph  
463 service or electric power, which tax is collected by the seller  
464 from the purchaser.



202150e1

465 (f) At the rate of 6 percent on the sale, rental, use,  
466 consumption, or storage for use in this state of machines and  
467 equipment, and parts and accessories therefor, used in  
468 manufacturing, processing, compounding, producing, mining, or  
469 quarrying personal property for sale or to be used in furnishing  
470 communications, transportation, or public utility services.

471 (g)1. At the rate of 6 percent on the retail price of  
472 newspapers and magazines sold or used in Florida.

473 2. Notwithstanding other provisions of this chapter,  
474 inserts of printed materials which are distributed with a  
475 newspaper or magazine are a component part of the newspaper or  
476 magazine, and neither the sale nor use of such inserts is  
477 subject to tax when:

478 a. Printed by a newspaper or magazine publisher or  
479 commercial printer and distributed as a component part of a  
480 newspaper or magazine, which means that the items after being  
481 printed are delivered directly to a newspaper or magazine  
482 publisher by the printer for inclusion in editions of the  
483 distributed newspaper or magazine;

484 b. Such publications are labeled as part of the designated  
485 newspaper or magazine publication into which they are to be  
486 inserted; and

487 c. The purchaser of the insert presents a resale  
488 certificate to the vendor stating that the inserts are to be  
489 distributed as a component part of a newspaper or magazine.

490 (h)1. A tax is imposed at the rate of 4 percent on the  
491 charges for the use of coin-operated amusement machines. The tax  
492 shall be calculated by dividing the gross receipts from such  
493 charges for the applicable reporting period by a divisor,

202150e1

494 determined as provided in this subparagraph, to compute gross  
495 taxable sales, and then subtracting gross taxable sales from  
496 gross receipts to arrive at the amount of tax due. For counties  
497 that do not impose a discretionary sales surtax, the divisor is  
498 equal to 1.04; for counties that impose a 0.5 percent  
499 discretionary sales surtax, the divisor is equal to 1.045; for  
500 counties that impose a 1 percent discretionary sales surtax, the  
501 divisor is equal to 1.050; and for counties that impose a 2  
502 percent sales surtax, the divisor is equal to 1.060. If a county  
503 imposes a discretionary sales surtax that is not listed in this  
504 subparagraph, the department shall make the applicable divisor  
505 available in an electronic format or otherwise. Additional  
506 divisors shall bear the same mathematical relationship to the  
507 next higher and next lower divisors as the new surtax rate bears  
508 to the next higher and next lower surtax rates for which  
509 divisors have been established. When a machine is activated by a  
510 slug, token, coupon, or any similar device which has been  
511 purchased, the tax is on the price paid by the user of the  
512 device for such device.

513 2. As used in this paragraph, the term "operator" means any  
514 person who possesses a coin-operated amusement machine for the  
515 purpose of generating sales through that machine and who is  
516 responsible for removing the receipts from the machine.

517 a. If the owner of the machine is also the operator of it,  
518 he or she shall be liable for payment of the tax without any  
519 deduction for rent or a license fee paid to a location owner for  
520 the use of any real property on which the machine is located.

521 b. If the owner or lessee of the machine is also its  
522 operator, he or she shall be liable for payment of the tax on

202150e1

523 the purchase or lease of the machine, as well as the tax on  
524 sales generated through the machine.

525 c. If the proprietor of the business where the machine is  
526 located does not own the machine, he or she shall be deemed to  
527 be the lessee and operator of the machine and is responsible for  
528 the payment of the tax on sales, unless such responsibility is  
529 otherwise provided for in a written agreement between him or her  
530 and the machine owner.

531 3.a. An operator of a coin-operated amusement machine may  
532 not operate or cause to be operated in this state any such  
533 machine until the operator has registered with the department  
534 and has conspicuously displayed an identifying certificate  
535 issued by the department. The identifying certificate shall be  
536 issued by the department upon application from the operator. The  
537 identifying certificate shall include a unique number, and the  
538 certificate shall be permanently marked with the operator's  
539 name, the operator's sales tax number, and the maximum number of  
540 machines to be operated under the certificate. An identifying  
541 certificate shall not be transferred from one operator to  
542 another. The identifying certificate must be conspicuously  
543 displayed on the premises where the coin-operated amusement  
544 machines are being operated.

545 b. The operator of the machine must obtain an identifying  
546 certificate before the machine is first operated in the state  
547 and by July 1 of each year thereafter. The annual fee for each  
548 certificate shall be based on the number of machines identified  
549 on the application times \$30 and is due and payable upon  
550 application for the identifying device. The application shall  
551 contain the operator's name, sales tax number, business address

202150e1

552 where the machines are being operated, and the number of  
553 machines in operation at that place of business by the operator.  
554 No operator may operate more machines than are listed on the  
555 certificate. A new certificate is required if more machines are  
556 being operated at that location than are listed on the  
557 certificate. The fee for the new certificate shall be based on  
558 the number of additional machines identified on the application  
559 form times \$30.

560 c. A penalty of \$250 per machine is imposed on the operator  
561 for failing to properly obtain and display the required  
562 identifying certificate. A penalty of \$250 is imposed on the  
563 lessee of any machine placed in a place of business without a  
564 proper current identifying certificate. Such penalties shall  
565 apply in addition to all other applicable taxes, interest, and  
566 penalties.

567 d. Operators of coin-operated amusement machines must  
568 obtain a separate sales and use tax certificate of registration  
569 for each county in which such machines are located. One sales  
570 and use tax certificate of registration is sufficient for all of  
571 the operator's machines within a single county.

572 4. The provisions of this paragraph do not apply to coin-  
573 operated amusement machines owned and operated by churches or  
574 synagogues.

575 5. In addition to any other penalties imposed by this  
576 chapter, a person who knowingly and willfully violates any  
577 provision of this paragraph commits a misdemeanor of the second  
578 degree, punishable as provided in s. 775.082 or s. 775.083.

579 6. The department may adopt rules necessary to administer  
580 the provisions of this paragraph.

202150e1

581 (i)1. At the rate of 6 percent on charges for all:  
582 a. Detective, burglar protection, and other protection  
583 services (NAICS National Numbers 561611, 561612, 561613, and  
584 561621). Fingerprint services required under s. 790.06 or s.  
585 790.062 are not subject to the tax. Any law enforcement officer,  
586 as defined in s. 943.10, who is performing approved duties as  
587 determined by his or her local law enforcement agency in his or  
588 her capacity as a law enforcement officer, and who is subject to  
589 the direct and immediate command of his or her law enforcement  
590 agency, and in the law enforcement officer's uniform as  
591 authorized by his or her law enforcement agency, is performing  
592 law enforcement and public safety services and is not performing  
593 detective, burglar protection, or other protective services, if  
594 the law enforcement officer is performing his or her approved  
595 duties in a geographical area in which the law enforcement  
596 officer has arrest jurisdiction. Such law enforcement and public  
597 safety services are not subject to tax irrespective of whether  
598 the duty is characterized as "extra duty," "off-duty," or  
599 "secondary employment," and irrespective of whether the officer  
600 is paid directly or through the officer's agency by an outside  
601 source. The term "law enforcement officer" includes full-time or  
602 part-time law enforcement officers, and any auxiliary law  
603 enforcement officer, when such auxiliary law enforcement officer  
604 is working under the direct supervision of a full-time or part-  
605 time law enforcement officer.

606 b. Nonresidential cleaning, excluding cleaning of the  
607 interiors of transportation equipment, and nonresidential  
608 building pest control services (NAICS National Numbers 561710  
609 and 561720).

202150e1

610           2. As used in this paragraph, "NAICS" means those  
611 classifications contained in the North American Industry  
612 Classification System, as published in 2007 by the Office of  
613 Management and Budget, Executive Office of the President.

614           3. Charges for detective, burglar protection, and other  
615 protection security services performed in this state but used  
616 outside this state are exempt from taxation. Charges for  
617 detective, burglar protection, and other protection security  
618 services performed outside this state and used in this state are  
619 subject to tax.

620           4. If a transaction involves both the sale or use of a  
621 service taxable under this paragraph and the sale or use of a  
622 service or any other item not taxable under this chapter, the  
623 consideration paid must be separately identified and stated with  
624 respect to the taxable and exempt portions of the transaction or  
625 the entire transaction shall be presumed taxable. The burden  
626 shall be on the seller of the service or the purchaser of the  
627 service, whichever applicable, to overcome this presumption by  
628 providing documentary evidence as to which portion of the  
629 transaction is exempt from tax. The department is authorized to  
630 adjust the amount of consideration identified as the taxable and  
631 exempt portions of the transaction; however, a determination  
632 that the taxable and exempt portions are inaccurately stated and  
633 that the adjustment is applicable must be supported by  
634 substantial competent evidence.

635           5. Each seller of services subject to sales tax pursuant to  
636 this paragraph shall maintain a monthly log showing each  
637 transaction for which sales tax was not collected because the  
638 services meet the requirements of subparagraph 3. for out-of-

202150e1

639 state use. The log must identify the purchaser's name, location  
640 and mailing address, and federal employer identification number,  
641 if a business, or the social security number, if an individual,  
642 the service sold, the price of the service, the date of sale,  
643 the reason for the exemption, and the sales invoice number. The  
644 monthly log shall be maintained pursuant to the same  
645 requirements and subject to the same penalties imposed for the  
646 keeping of similar records pursuant to this chapter.

647 (j)1. Notwithstanding any other provision of this chapter,  
648 there is hereby levied a tax on the sale, use, consumption, or  
649 storage for use in this state of any coin or currency, whether  
650 in circulation or not, when such coin or currency:

651 a. Is not legal tender;

652 b. If legal tender, is sold, exchanged, or traded at a rate  
653 in excess of its face value; or

654 c. Is sold, exchanged, or traded at a rate based on its  
655 precious metal content.

656 2. Such tax shall be at a rate of 6 percent of the price at  
657 which the coin or currency is sold, exchanged, or traded, except  
658 that, with respect to a coin or currency which is legal tender  
659 of the United States and which is sold, exchanged, or traded,  
660 such tax shall not be levied.

661 3. There are exempt from this tax exchanges of coins or  
662 currency which are in general circulation in, and legal tender  
663 of, one nation for coins or currency which are in general  
664 circulation in, and legal tender of, another nation when  
665 exchanged solely for use as legal tender and at an exchange rate  
666 based on the relative value of each as a medium of exchange.

667 4. With respect to any transaction that involves the sale

202150e1

668 of coins or currency taxable under this paragraph in which the  
669 taxable amount represented by the sale of such coins or currency  
670 exceeds \$500, the entire amount represented by the sale of such  
671 coins or currency is exempt from the tax imposed under this  
672 paragraph. The dealer must maintain proper documentation, as  
673 prescribed by rule of the department, to identify that portion  
674 of a transaction which involves the sale of coins or currency  
675 and is exempt under this subparagraph.

676 (k) At the rate of 6 percent of the sales price of each  
677 gallon of diesel fuel not taxed under chapter 206 purchased for  
678 use in a vessel, except dyed diesel fuel that is exempt pursuant  
679 to s. 212.08(4)(a)4.

680 (l) Florists located in this state are liable for sales tax  
681 on sales to retail customers regardless of where or by whom the  
682 items sold are to be delivered. Florists located in this state  
683 are not liable for sales tax on payments received from other  
684 florists for items delivered to customers in this state.

685 (m) Operators of game concessions or other concessionaires  
686 who customarily award tangible personal property as prizes may,  
687 in lieu of paying tax on the cost price of such property, pay  
688 tax on 25 percent of the gross receipts from such concession  
689 activity.

690 (2) The tax shall be collected by the dealer, as defined  
691 herein, and remitted by the dealer to the state at the time and  
692 in the manner as hereinafter provided.

693 (3) The tax so levied is in addition to all other taxes,  
694 whether levied in the form of excise, license, or privilege  
695 taxes, and in addition to all other fees and taxes levied.

696 (4) The tax imposed pursuant to this chapter shall be due



202150e1

697 and payable according to the algorithm provided ~~brackets set~~  
698 ~~forth~~ in s. 212.12.

699 (5) Notwithstanding any other provision of this chapter,  
700 the maximum amount of tax imposed under this chapter and  
701 collected on each sale or use of a boat in this state may not  
702 exceed \$18,000 and on each repair of a boat in this state may  
703 not exceed \$60,000.

704 Section 4. Paragraph (c) of subsection (4) of section  
705 212.054, Florida Statutes, is amended to read:

706 212.054 Discretionary sales surtax; limitations,  
707 administration, and collection.-

708 (4)

709 (c)1. Any dealer located in a county that does not impose a  
710 discretionary sales surtax, any marketplace provider that is a  
711 dealer under this chapter, or any person located outside this  
712 state who is required to collect and remit sales tax on remote  
713 sales ~~but~~ who collects the surtax due to sales of tangible  
714 personal property or services delivered to a county imposing a  
715 surtax ~~outside the county~~ shall remit monthly the proceeds of  
716 the surtax to the department to be deposited into an account in  
717 the Discretionary Sales Surtax Clearing Trust Fund which is  
718 separate from the county surtax collection accounts. The  
719 department shall distribute funds in this account using a  
720 distribution factor determined for each county that levies a  
721 surtax and multiplied by the amount of funds in the account and  
722 available for distribution. The distribution factor for each  
723 county equals the product of:

724 a. The county's latest official population determined  
725 pursuant to s. 186.901;

202150e1

726 b. The county's rate of surtax; and

727 c. The number of months the county has levied a surtax  
728 during the most recent distribution period;

729  
730 divided by the sum of all such products of the counties levying  
731 the surtax during the most recent distribution period.

732 2. The department shall compute distribution factors for  
733 eligible counties once each quarter and make appropriate  
734 quarterly distributions.

735 3. A county that fails to timely provide the information  
736 required by this section to the department authorizes the  
737 department, by such action, to use the best information  
738 available to it in distributing surtax revenues to the county.  
739 If this information is unavailable to the department, the  
740 department may partially or entirely disqualify the county from  
741 receiving surtax revenues under this paragraph. A county that  
742 fails to provide timely information waives its right to  
743 challenge the department's determination of the county's share,  
744 if any, of revenues provided under this paragraph.

745 Section 5. Section 212.0596, Florida Statutes, is amended  
746 to read:

747 (Substantial rewording of section. See  
748 s. 212.0596, F.S., for present text.)

749 212.0596 Taxation of remote sales.—

750 (1) As used in this chapter, the term:

751 (a) "Remote sale" means a retail sale of tangible personal  
752 property ordered by mail, telephone, the Internet, or other  
753 means of communication from a person who receives the order  
754 outside of this state and transports the property or causes the

202150e1

755 property to be transported from any jurisdiction, including this  
756 state, to a location in this state. For purposes of this  
757 paragraph, tangible personal property delivered to a location  
758 within this state is presumed to be used, consumed, distributed,  
759 or stored to be used or consumed in this state.

760 (b) "Substantial number of remote sales" means any number  
761 of taxable remote sales in the previous calendar year in which  
762 the sum of the sales prices, as defined in s. 212.02(16),  
763 exceeded \$100,000.

764 (2) Every person making a substantial number of remote  
765 sales is a dealer for purposes of this chapter.

766 (3) The department may establish by rule procedures for  
767 collecting the use tax from unregistered persons who but for  
768 their remote purchases would not be required to remit sales or  
769 use tax directly to the department. The procedures may provide  
770 for waiver of registration, provisions for irregular remittance  
771 of tax, elimination of the collection allowance, and  
772 nonapplication of local option surtaxes.

773 (4) A marketplace provider that is a dealer under this  
774 chapter or a person who is required to collect and remit sales  
775 tax on remote sales is required to collect surtax when the  
776 taxable item of tangible personal property is delivered within a  
777 county imposing a surtax as provided in s. 212.054(3)(a).

778 Section 6. Section 212.05965, Florida Statutes, is created  
779 to read:

780 212.05965 Taxation of marketplace sales.—

781 (1) As used in this chapter, the term:

782 (a) "Marketplace" means any physical place or electronic  
783 medium through which tangible personal property is offered for

202150e1

784 sale.

785 (b) "Marketplace provider" means a person who facilitates a  
786 retail sale by a marketplace seller by listing or advertising  
787 for sale by the marketplace seller tangible personal property in  
788 a marketplace and who directly, or indirectly through agreements  
789 or arrangements with third parties, collects payment from the  
790 customer and transmits all or part of the payment to the  
791 marketplace seller, regardless of whether the marketplace  
792 provider receives compensation or other consideration in  
793 exchange for its services.

794 1. The term does not include a person who solely provides  
795 travel agency services. As used in this subparagraph, the term  
796 "travel agency services" means arranging, booking, or otherwise  
797 facilitating for a commission, fee, or other consideration  
798 vacation or travel packages, rental cars, or other travel  
799 reservations; tickets for domestic or foreign travel by air,  
800 rail, ship, bus, or other mode of transportation; or hotel or  
801 other lodging accommodations.

802 2. The term does not include a person who is a delivery  
803 network company unless the delivery network company is a  
804 registered dealer for purposes of this chapter and the delivery  
805 network company notifies all local merchants that sell through  
806 the delivery network company's website or mobile application  
807 that the delivery network company is subject to the requirements  
808 of a marketplace provider under this section. As used in this  
809 subparagraph, the term:

810 a. "Delivery network company" means a person who maintains  
811 a website or mobile application used to facilitate delivery  
812 services, the sale of local products, or both.

202150e1

813 b. "Delivery network courier" means a person who provides  
814 delivery services through a delivery network company website or  
815 mobile application using a personal means of transportation,  
816 such as a motor vehicle as defined in s. 320.01(1), bicycle,  
817 scooter, or other similar means of transportation; using public  
818 transportation; or by walking.

819 c. "Delivery services" means the pickup and delivery by a  
820 delivery network courier of one or more local products from a  
821 local merchant to a customer, which may include the selection,  
822 collection, and purchase of the local product in connection with  
823 the delivery. The term does not include any delivery requiring  
824 more than 75 miles of travel from the local merchant to the  
825 customer.

826 d. "Local merchant" means a kitchen, a restaurant, or a  
827 third-party merchant, including a grocery store, retail store,  
828 convenience store, or business of another type, which is not  
829 under common ownership or control of the delivery network  
830 company.

831 e. "Local product" means any tangible personal property,  
832 including food but excluding freight, mail, or a package to  
833 which postage has been affixed.

834 3. The term does not include a payment processor business  
835 that processes payment transactions from various channels, such  
836 as charge cards, credit cards, or debit cards, and whose sole  
837 activity with respect to marketplace sales is to process payment  
838 transactions between two or more parties.

839 (c) "Marketplace seller" means a person who has an  
840 agreement with a marketplace provider that is a dealer under  
841 this chapter and who makes retail sales of tangible personal

202150e1

842 property through a marketplace owned, operated, or controlled by  
843 the marketplace provider.

844 (2) A marketplace provider that has a physical presence in  
845 this state or who is making or facilitating through a  
846 marketplace a substantial number of remote sales as defined in  
847 s. 212.0596(1) is a dealer for purposes of this chapter.

848 (3) A marketplace provider that is a dealer under this  
849 chapter shall certify to its marketplace sellers that it will  
850 collect and remit the tax imposed under this chapter on taxable  
851 retail sales made through the marketplace. Such certification  
852 may be included in the agreement between the marketplace  
853 provider and the marketplace seller.

854 (4) (a) A marketplace seller may not collect and remit the  
855 tax under this chapter on a taxable retail sale when the sale is  
856 made through the marketplace and the marketplace provider  
857 certifies, as required under subsection (3), that it will  
858 collect and remit such tax. A marketplace seller shall exclude  
859 such sales made through the marketplace from the marketplace  
860 seller's tax return under s. 212.11.

861 (b)1. A marketplace seller who has a physical presence in  
862 this state shall register and shall collect and remit the tax  
863 imposed under this chapter on all taxable retail sales made  
864 outside of the marketplace.

865 2. A marketplace seller who is not described under  
866 subparagraph 1. but who makes a substantial number of remote  
867 sales as defined in s. 212.0596(1) shall register and shall  
868 collect and remit the tax imposed under this chapter on all  
869 taxable retail sales made outside of the marketplace. For the  
870 purpose of determining whether a marketplace seller made a

202150e1

871 substantial number of remote sales, the marketplace seller shall  
872 consider only those sales made outside of a marketplace.

873 (5) (a) A marketplace provider that is a dealer under this  
874 chapter shall allow the department to examine and audit its  
875 books and records pursuant to s. 212.13. For retail sales  
876 facilitated through a marketplace, the department may not  
877 examine or audit the books and records of marketplace sellers,  
878 nor may the department assess marketplace sellers except to the  
879 extent that the marketplace provider seeks relief under  
880 paragraph (b). The department may examine, audit, and assess a  
881 marketplace seller for retail sales made outside of a  
882 marketplace under paragraph (4) (b). This paragraph does not  
883 provide relief to a marketplace seller who is under audit; has  
884 been issued a bill, notice, or demand for payment; or is under  
885 an administrative or judicial proceeding before July 1, 2021.

886 (b) The marketplace provider is relieved of liability for  
887 the tax on the retail sale and the marketplace seller or  
888 customer is liable for the tax imposed under this chapter if the  
889 marketplace provider demonstrates to the department's  
890 satisfaction that the marketplace provider made a reasonable  
891 effort to obtain accurate information related to the retail  
892 sales facilitated through the marketplace from the marketplace  
893 seller, but that the failure to collect and remit the correct  
894 amount of tax imposed under this chapter was due to the  
895 provision of incorrect or incomplete information to the  
896 marketplace provider by the marketplace seller. This paragraph  
897 does not apply to a retail sale for which the marketplace  
898 provider is the seller if the marketplace provider and the  
899 marketplace seller are related parties or if transactions

202150e1

900 between a marketplace seller and marketplace buyer are not  
901 conducted at arm's length.

902 (6) For purposes of registration pursuant to s. 212.18, a  
903 marketplace is deemed a separate place of business.

904 (7) A marketplace provider and a marketplace seller may  
905 agree by contract or otherwise that if a marketplace provider  
906 pays the tax imposed under this chapter on a retail sale  
907 facilitated through a marketplace for a marketplace seller as a  
908 result of an audit or otherwise, the marketplace provider has  
909 the right to recover such tax and any associated interest and  
910 penalties from the marketplace seller.

911 (8) This section may not be construed to authorize the  
912 state to collect sales tax from both the marketplace provider  
913 and the marketplace seller on the same retail sale.

914 (9) Chapter 213 applies to the administration of this  
915 section to the extent that chapter does not conflict with this  
916 section.

917 Section 7. Effective April 1, 2022, subsections (10) and  
918 (11) are added to section 212.05965, Florida Statutes, as  
919 created by this act, to read:

920 212.05965 Taxation of marketplace sales.—

921 (10) Notwithstanding any other law, the marketplace  
922 provider is also responsible for collecting and remitting any  
923 prepaid wireless E911 fee under s. 365.172, waste tire fee under  
924 s. 403.718, and lead-acid battery fee under s. 403.7185 at the  
925 time of sale for taxable retail sales made through its  
926 marketplace.

927 (11) Notwithstanding paragraph (4) (a), the marketplace  
928 provider and the marketplace seller may contractually agree to



202150e1

929 have the marketplace seller collect and remit all applicable  
930 taxes and fees if the marketplace seller:

931 (a) Has annual United States gross sales of more than \$1  
932 billion, including the gross sales of any related entities, and  
933 in the case of franchised entities, including the combined sales  
934 of all franchisees of a single franchisor;

935 (b) Provides evidence to the marketplace provider that it  
936 is registered under s. 212.18; and

937 (c) Notifies the department in a manner prescribed by the  
938 department that the marketplace seller will collect and remit  
939 all applicable taxes and fees on its sales through the  
940 marketplace and is liable for failure to collect or remit  
941 applicable taxes and fees on its sales.

942 Section 8. Paragraph (c) of subsection (2) and paragraph  
943 (a) of subsection (5) of section 212.06, Florida Statutes, are  
944 amended to read:

945 212.06 Sales, storage, use tax; collectible from dealers;  
946 "dealer" defined; dealers to collect from purchasers;  
947 legislative intent as to scope of tax.—

948 (2)

949 (c) The term "dealer" is further defined to mean every  
950 person, as used in this chapter, who sells at retail or who  
951 offers for sale at retail, or who has in his or her possession  
952 for sale at retail; or for use, consumption, or distribution; or  
953 for storage to be used or consumed in this state, tangible  
954 personal property as defined herein, including a retailer who  
955 transacts a substantial number of remote sales or a marketplace  
956 provider that has a physical presence in this state or that  
957 makes or facilitates through its marketplace a substantial

202150e1

958 number of remote sales ~~mail order sale~~.

959 (5) (a) 1. Except as provided in subparagraph 2., it is not  
960 the intention of this chapter to levy a tax upon tangible  
961 personal property imported, produced, or manufactured in this  
962 state for export, provided that tangible personal property may  
963 not be considered as being imported, produced, or manufactured  
964 for export unless the importer, producer, or manufacturer  
965 delivers the same to a licensed exporter for exporting or to a  
966 common carrier for shipment outside the state or mails the same  
967 by United States mail to a destination outside the state; or, in  
968 the case of aircraft being exported under their own power to a  
969 destination outside the continental limits of the United States,  
970 by submission to the department of a duly signed and validated  
971 United States customs declaration, showing the departure of the  
972 aircraft from the continental United States; and further with  
973 respect to aircraft, the canceled United States registry of said  
974 aircraft; or in the case of parts and equipment installed on  
975 aircraft of foreign registry, by submission to the department of  
976 documentation, the extent of which shall be provided by rule,  
977 showing the departure of the aircraft from the continental  
978 United States; nor is it the intention of this chapter to levy a  
979 tax on any sale which the state is prohibited from taxing under  
980 the Constitution or laws of the United States. Every retail sale  
981 made to a person physically present at the time of sale shall be  
982 presumed to have been delivered in this state.

983 2.a. Notwithstanding subparagraph 1., a tax is levied on  
984 each sale of tangible personal property to be transported to a  
985 cooperating state as defined in sub-subparagraph c., at the rate  
986 specified in sub-subparagraph d. However, a Florida dealer will

202150e1

987 be relieved from the requirements of collecting taxes pursuant  
988 to this subparagraph if the Florida dealer obtains from the  
989 purchaser an affidavit setting forth the purchaser's name,  
990 address, state taxpayer identification number, and a statement  
991 that the purchaser is aware of his or her state's use tax laws,  
992 is a registered dealer in Florida or another state, or is  
993 purchasing the tangible personal property for resale or is  
994 otherwise not required to pay the tax on the transaction. The  
995 department may, by rule, provide a form to be used for the  
996 purposes set forth herein.

997 b. For purposes of this subparagraph, "a cooperating state"  
998 is one determined by the executive director of the department to  
999 cooperate satisfactorily with this state in collecting taxes on  
1000 remote ~~mail-order~~ sales. No state shall be so determined unless  
1001 it meets all the following minimum requirements:

1002 (I) It levies and collects taxes on remote ~~mail-order~~ sales  
1003 of property transported from that state to persons in this  
1004 state, as described in s. 212.0596, upon request of the  
1005 department.

1006 (II) The tax so collected shall be at the rate specified in  
1007 s. 212.05, not including any local option or tourist or  
1008 convention development taxes collected pursuant to s. 125.0104  
1009 or this chapter.

1010 (III) Such state agrees to remit to the department all  
1011 taxes so collected no later than 30 days from the last day of  
1012 the calendar quarter following their collection.

1013 (IV) Such state authorizes the department to audit dealers  
1014 within its jurisdiction who make remote ~~mail-order~~ sales that  
1015 are the subject of s. 212.0596, or makes arrangements deemed

202150e1

1016 adequate by the department for auditing them with its own  
1017 personnel.

1018 (V) Such state agrees to provide to the department records  
1019 obtained by it from retailers or dealers in such state showing  
1020 delivery of tangible personal property into this state upon  
1021 which no sales or use tax has been paid in a manner similar to  
1022 that provided in sub-subparagraph g.

1023 c. For purposes of this subparagraph, "sales of tangible  
1024 personal property to be transported to a cooperating state"  
1025 means remote ~~mail-order~~ sales to a person who is in the  
1026 cooperating state at the time the order is executed, from a  
1027 dealer who receives that order in this state.

1028 d. The tax levied by sub-subparagraph a. shall be at the  
1029 rate at which such a sale would have been taxed pursuant to the  
1030 cooperating state's tax laws if consummated in the cooperating  
1031 state by a dealer and a purchaser, both of whom were physically  
1032 present in that state at the time of the sale.

1033 e. The tax levied by sub-subparagraph a., when collected,  
1034 shall be held in the State Treasury in trust for the benefit of  
1035 the cooperating state and shall be paid to it at a time agreed  
1036 upon between the department, acting for this state, and the  
1037 cooperating state or the department or agency designated by it  
1038 to act for it; however, such payment shall in no event be made  
1039 later than 30 days from the last day of the calendar quarter  
1040 after the tax was collected. Funds held in trust for the benefit  
1041 of a cooperating state shall not be subject to the service  
1042 charges imposed by s. 215.20.

1043 f. The department is authorized to perform such acts and to  
1044 provide such cooperation to a cooperating state with reference

202150e1

1045 to the tax levied by sub-subparagraph a. as is required of the  
1046 cooperating state by sub-subparagraph b.

1047 g. In furtherance of this act, dealers selling tangible  
1048 personal property for delivery in another state shall make  
1049 available to the department, upon request of the department,  
1050 records of all tangible personal property so sold. Such records  
1051 shall include a description of the property, the name and  
1052 address of the purchaser, the name and address of the person to  
1053 whom the property was sent, the purchase price of the property,  
1054 information regarding whether sales tax was paid in this state  
1055 on the purchase price, and such other information as the  
1056 department may by rule prescribe.

1057 Section 9. Paragraph (b) of subsection (1) of section  
1058 212.07, Florida Statutes, is amended to read:

1059 212.07 Sales, storage, use tax; tax added to purchase  
1060 price; dealer not to absorb; liability of purchasers who cannot  
1061 prove payment of the tax; penalties; general exemptions.-

1062 (1)

1063 (b) A resale must be in strict compliance with s. 212.18  
1064 and the rules and regulations adopted thereunder. A dealer who  
1065 makes a sale for resale that is not in strict compliance with s.  
1066 212.18 and the rules and regulations adopted thereunder is  
1067 liable for and must pay the tax. A dealer who makes a sale for  
1068 resale shall document the exempt nature of the transaction, as  
1069 established by rules adopted by the department, by retaining a  
1070 copy of the purchaser's resale certificate. In lieu of  
1071 maintaining a copy of the certificate, a dealer may document,  
1072 before the time of sale, an authorization number provided  
1073 telephonically or electronically by the department, or by such

202150e1

1074 other means established by rule of the department. The dealer  
1075 may rely on a resale certificate issued pursuant to s.  
1076 212.18(3)(e) ~~s. 212.18(3)(d)~~, valid at the time of receipt from  
1077 the purchaser, without seeking annual verification of the resale  
1078 certificate if the dealer makes recurring sales to a purchaser  
1079 in the normal course of business on a continual basis. For  
1080 purposes of this paragraph, "recurring sales to a purchaser in  
1081 the normal course of business" refers to a sale in which the  
1082 dealer extends credit to the purchaser and records the debt as  
1083 an account receivable, or in which the dealer sells to a  
1084 purchaser who has an established cash or C.O.D. account, similar  
1085 to an open credit account. For purposes of this paragraph,  
1086 purchases are made from a selling dealer on a continual basis if  
1087 the selling dealer makes, in the normal course of business,  
1088 sales to the purchaser at least once in every 12-month period. A  
1089 dealer may, through the informal protest provided for in s.  
1090 213.21 and the rules of the department, provide the department  
1091 with evidence of the exempt status of a sale. Consumer  
1092 certificates of exemption executed by those exempt entities that  
1093 were registered with the department at the time of sale, resale  
1094 certificates provided by purchasers who were active dealers at  
1095 the time of sale, and verification by the department of a  
1096 purchaser's active dealer status at the time of sale in lieu of  
1097 a resale certificate shall be accepted by the department when  
1098 submitted during the protest period, but may not be accepted in  
1099 any proceeding under chapter 120 or any circuit court action  
1100 instituted under chapter 72.

1101 Section 10. Paragraph (f) is added to subsection (4) of  
1102 section 212.11, Florida Statutes, to read:

202150e1

1103 212.11 Tax returns and regulations.—

1104 (4)

1105 (f) A marketplace provider that is a dealer under this  
1106 chapter or a person who is required to collect and remit sales  
1107 tax on remote sales shall file returns and pay taxes by  
1108 electronic means under s. 213.755.

1109 Section 11. Paragraph (a) of subsection (1), paragraph (a)  
1110 of subsection (5), and subsections (9), (10), (11), and (14) of  
1111 section 212.12, Florida Statutes, are amended to read:

1112 212.12 Dealer's credit for collecting tax; penalties for  
1113 noncompliance; powers of Department of Revenue in dealing with  
1114 delinquents; rounding brackets applicable to taxable  
1115 ~~transactions~~; records required.—

1116 (1) (a) ~~1.~~ Notwithstanding any other law and for the purpose  
1117 of compensating persons granting licenses for and the lessors of  
1118 real and personal property taxed hereunder, for the purpose of  
1119 compensating dealers in tangible personal property, for the  
1120 purpose of compensating dealers providing communication services  
1121 and taxable services, for the purpose of compensating owners of  
1122 places where admissions are collected, and for the purpose of  
1123 compensating remitters of any taxes or fees reported on the same  
1124 documents utilized for the sales and use tax, as compensation  
1125 for the keeping of prescribed records, filing timely tax  
1126 returns, and the proper accounting and remitting of taxes by  
1127 them, such seller, person, lessor, dealer, owner, and remitter  
1128 ~~(except dealers who make mail order sales)~~ who files the return  
1129 required pursuant to s. 212.11 only by electronic means and who  
1130 pays the amount due on such return only by electronic means  
1131 shall be allowed 2.5 percent of the amount of the tax due,

202150e1

1132 accounted for, and remitted to the department in the form of a  
1133 deduction. However, if the amount of the tax due and remitted to  
1134 the department by electronic means for the reporting period  
1135 exceeds \$1,200, an allowance is not allowed for all amounts in  
1136 excess of \$1,200. For purposes of this paragraph ~~subparagraph~~,  
1137 the term "electronic means" has the same meaning as provided in  
1138 s. 213.755(2)(c).

1139 ~~2. The executive director of the department is authorized~~  
1140 ~~to negotiate a collection allowance, pursuant to rules~~  
1141 ~~promulgated by the department, with a dealer who makes mail~~  
1142 ~~order sales. The rules of the department shall provide~~  
1143 ~~guidelines for establishing the collection allowance based upon~~  
1144 ~~the dealer's estimated costs of collecting the tax, the volume~~  
1145 ~~and value of the dealer's mail order sales to purchasers in this~~  
1146 ~~state, and the administrative and legal costs and likelihood of~~  
1147 ~~achieving collection of the tax absent the cooperation of the~~  
1148 ~~dealer. However, in no event shall the collection allowance~~  
1149 ~~negotiated by the executive director exceed 10 percent of the~~  
1150 ~~tax remitted for a reporting period.~~

1151 (5) (a) The department is authorized to audit or inspect the  
1152 records and accounts of dealers defined herein, including audits  
1153 or inspections of dealers who make remote ~~mail order~~ sales ~~to~~  
1154 ~~the extent permitted by another state~~, and to correct by credit  
1155 any overpayment of tax, and, in the event of a deficiency, an  
1156 assessment shall be made and collected. No administrative  
1157 finding of fact is necessary prior to the assessment of any tax  
1158 deficiency.

1159 (9) Taxes imposed by this chapter upon the privilege of the  
1160 use, consumption, storage for consumption, or sale of tangible



202150e1

1161 personal property, admissions, license fees, rentals,  
1162 ~~communication services~~, and upon the sale or use of services as  
1163 herein taxed shall be collected upon the basis of an addition of  
1164 the tax imposed by this chapter to the total price of such  
1165 admissions, license fees, rentals, ~~communication~~ or ~~other~~  
1166 services, or sale price of such article or articles that are  
1167 purchased, sold, or leased at any one time by or to a customer  
1168 or buyer; the dealer, or person charged herein, is required to  
1169 pay a privilege tax in the amount of the tax imposed by this  
1170 chapter on the total of his or her gross sales of tangible  
1171 personal property, admissions, license fees, and rentals, ~~and~~  
1172 ~~communication services~~ or to collect a tax upon the sale or use  
1173 of services, and such person or dealer shall add the tax imposed  
1174 by this chapter to the price, license fee, rental, ~~or~~  
1175 admissions, ~~and communication~~ or ~~other~~ services and collect the  
1176 total sum from the purchaser, admittee, licensee, lessee, or  
1177 consumer. ~~The department shall make available in an electronic~~  
1178 ~~format or otherwise the tax amounts and the following brackets~~  
1179 ~~applicable to all transactions taxable at the rate of 6 percent:~~  
1180       ~~(a) On single sales of less than 10 cents, no tax shall be~~  
1181 ~~added.~~  
1182       ~~(b) On single sales in amounts from 10 cents to 16 cents,~~  
1183 ~~both inclusive, 1 cent shall be added for taxes.~~  
1184       ~~(c) On sales in amounts from 17 cents to 33 cents, both~~  
1185 ~~inclusive, 2 cents shall be added for taxes.~~  
1186       ~~(d) On sales in amounts from 34 cents to 50 cents, both~~  
1187 ~~inclusive, 3 cents shall be added for taxes.~~  
1188       ~~(e) On sales in amounts from 51 cents to 66 cents, both~~  
1189 ~~inclusive, 4 cents shall be added for taxes.~~

202150e1

1190 ~~(f) On sales in amounts from 67 cents to 83 cents, both~~  
1191 ~~inclusive, 5 cents shall be added for taxes.~~

1192 ~~(g) On sales in amounts from 84 cents to \$1, both~~  
1193 ~~inclusive, 6 cents shall be added for taxes.~~

1194 ~~(h) On sales in amounts of more than \$1, 6 percent shall be~~  
1195 ~~charged upon each dollar of price, plus the appropriate bracket~~  
1196 ~~charge upon any fractional part of a dollar.~~

1197 (10) (a) A dealer must calculate the tax due on the  
1198 privilege of the use, consumption, storage for consumption, or  
1199 sale of tangible personal property, admissions, license fees,  
1200 rentals, and upon the sale or use of services, based on a  
1201 rounding algorithm that meets the following criteria:

1202 1. The computation of the tax must be carried to the third  
1203 decimal place.

1204 2. The tax must be rounded to the whole cent using a method  
1205 that rounds up to the next cent whenever the third decimal place  
1206 is greater than four.

1207 (b) A dealer may apply the rounding algorithm to the  
1208 aggregate tax amount computed on all taxable items on an invoice  
1209 or to the taxable amount on each individual item on the invoice  
1210 ~~In counties which have adopted a discretionary sales surtax at~~  
1211 ~~the rate of 1 percent, the department shall make available in an~~  
1212 ~~electronic format or otherwise the tax amounts and the following~~  
1213 ~~brackets applicable to all taxable transactions that would~~  
1214 ~~otherwise have been transactions taxable at the rate of 6~~  
1215 ~~percent:~~

1216 ~~(a) On single sales of less than 10 cents, no tax shall be~~  
1217 ~~added.~~

1218 ~~(b) On single sales in amounts from 10 cents to 14 cents,~~

202150e1

1219 ~~both inclusive, 1 cent shall be added for taxes.~~

1220 ~~(c) On sales in amounts from 15 cents to 28 cents, both~~

1221 ~~inclusive, 2 cents shall be added for taxes.~~

1222 ~~(d) On sales in amounts from 29 cents to 42 cents, both~~

1223 ~~inclusive, 3 cents shall be added for taxes.~~

1224 ~~(e) On sales in amounts from 43 cents to 57 cents, both~~

1225 ~~inclusive, 4 cents shall be added for taxes.~~

1226 ~~(f) On sales in amounts from 58 cents to 71 cents, both~~

1227 ~~inclusive, 5 cents shall be added for taxes.~~

1228 ~~(g) On sales in amounts from 72 cents to 85 cents, both~~

1229 ~~inclusive, 6 cents shall be added for taxes.~~

1230 ~~(h) On sales in amounts from 86 cents to \$1, both~~

1231 ~~inclusive, 7 cents shall be added for taxes.~~

1232 ~~(i) On sales in amounts from \$1 up to, and including, the~~

1233 ~~first \$5,000 in price, 7 percent shall be charged upon each~~

1234 ~~dollar of price, plus the appropriate bracket charge upon any~~

1235 ~~fractional part of a dollar.~~

1236 ~~(j) On sales in amounts of more than \$5,000 in price, 7~~

1237 ~~percent shall be added upon the first \$5,000 in price, and 6~~

1238 ~~percent shall be added upon each dollar of price in excess of~~

1239 ~~the first \$5,000 in price, plus the bracket charges upon any~~

1240 ~~fractional part of a dollar as provided for in subsection (9).~~

1241 ~~(11) The department shall make available in an electronic~~

1242 ~~format or otherwise the tax amounts and brackets applicable to~~

1243 ~~all taxable transactions that occur in counties that have a~~

1244 ~~surtax at a rate other than 1 percent which would otherwise have~~

1245 ~~been transactions taxable at the rate of 6 percent. Likewise,~~

1246 ~~the department shall make available in an electronic format or~~

1247 ~~otherwise the tax amounts and brackets applicable to~~

202150e1

1248 ~~transactions taxable at 4.35 percent pursuant to s.~~  
1249 ~~212.05(1)(c)1.e. or the applicable tax rate pursuant to s.~~  
1250 ~~212.031(1) and on transactions which would otherwise have been~~  
1251 ~~so taxable in counties which have adopted a discretionary sales~~  
1252 ~~surtax.~~

1253 ~~(14) If it is determined upon audit that a dealer has~~  
1254 ~~collected and remitted taxes by applying the applicable tax rate~~  
1255 ~~to each transaction as described in subsection (9) and rounding~~  
1256 ~~the tax due to the nearest whole cent rather than applying the~~  
1257 ~~appropriate bracket system provided by law or department rule,~~  
1258 ~~the dealer shall not be held liable for additional tax, penalty,~~  
1259 ~~and interest resulting from such failure if:~~

1260 ~~(a) The dealer acted in a good faith belief that rounding~~  
1261 ~~to the nearest whole cent was the proper method of determining~~  
1262 ~~the amount of tax due on each taxable transaction.~~

1263 ~~(b) The dealer timely reported and remitted all taxes~~  
1264 ~~collected on each taxable transaction.~~

1265 ~~(c) The dealer agrees in writing to future compliance with~~  
1266 ~~the laws and rules concerning brackets applicable to the~~  
1267 ~~dealer's transactions.~~

1268 Section 12. Present paragraphs (c) through (f) of  
1269 subsection (3) of section 212.18, Florida Statutes, are  
1270 redesignated as paragraphs (d) through (g), respectively, a new  
1271 paragraph (c) is added to that subsection, and present paragraph  
1272 (f) of that subsection is amended, to read:

1273 212.18 Administration of law; registration of dealers;  
1274 rules.—

1275 (3)

1276 (c) A marketplace provider that is a dealer under this

202150e1

1277 chapter or a person who is required to collect and remit sales  
1278 tax on remote sales must file with the department an application  
1279 for a certificate of registration electronically.

1280 (g)~~(f)~~ As used in this paragraph, the term "exhibitor"  
1281 means a person who enters into an agreement authorizing the  
1282 display of tangible personal property or services at a  
1283 convention or a trade show. The following provisions apply to  
1284 the registration of exhibitors as dealers under this chapter:

1285 1. An exhibitor whose agreement prohibits the sale of  
1286 tangible personal property or services subject to the tax  
1287 imposed in this chapter is not required to register as a dealer.

1288 2. An exhibitor whose agreement provides for the sale at  
1289 wholesale only of tangible personal property or services subject  
1290 to the tax imposed by this chapter must obtain a resale  
1291 certificate from the purchasing dealer but is not required to  
1292 register as a dealer.

1293 3. An exhibitor whose agreement authorizes the retail sale  
1294 of tangible personal property or services subject to the tax  
1295 imposed by this chapter must register as a dealer and collect  
1296 the tax on such sales.

1297 4. An exhibitor who makes a remote ~~mail order~~ sale pursuant  
1298 to s. 212.0596 must register as a dealer.

1299  
1300 A person who conducts a convention or a trade show must make his  
1301 or her exhibitor's agreements available to the department for  
1302 inspection and copying.

1303 Section 13. Subsection (4) and paragraph (d) of subsection  
1304 (6) of section 212.20, Florida Statutes, are amended to read:

1305 212.20 Funds collected, disposition; additional powers of

202150e1

1306 department; operational expense; refund of taxes adjudicated  
1307 unconstitutionally collected.—

1308 (4) When there has been a final adjudication that any tax  
1309 pursuant to s. 212.0596 or s. 212.05965 was levied, collected,  
1310 or both, contrary to the Constitution of the United States or  
1311 the State Constitution, the department shall, in accordance with  
1312 rules, determine, based upon claims for refund and other  
1313 evidence and information, who paid such tax or taxes, and refund  
1314 to each such person the amount of tax paid. For purposes of this  
1315 subsection, a "final adjudication" is a decision of a court of  
1316 competent jurisdiction from which no appeal can be taken or from  
1317 which the official or officials of this state with authority to  
1318 make such decisions has or have decided not to appeal.

1319 (6) Distribution of all proceeds under this chapter and ss.  
1320 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1321 (d) The proceeds of all other taxes and fees imposed  
1322 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
1323 and (2)(b) shall be distributed as follows:

1324 1. In any fiscal year, the greater of \$500 million, minus  
1325 an amount equal to 4.6 percent of the proceeds of the taxes  
1326 collected pursuant to chapter 201, or 5.2 percent of all other  
1327 taxes and fees imposed pursuant to this chapter or remitted  
1328 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
1329 monthly installments into the General Revenue Fund.

1330 2. After the distribution under subparagraph 1., 8.9744  
1331 percent of the amount remitted by a sales tax dealer located  
1332 within a participating county pursuant to s. 218.61 shall be  
1333 transferred into the Local Government Half-cent Sales Tax  
1334 Clearing Trust Fund. Beginning July 1, 2003, the amount to be

202150e1

1335 transferred shall be reduced by 0.1 percent, and the department  
1336 shall distribute this amount to the Public Employees Relations  
1337 Commission Trust Fund less \$5,000 each month, which shall be  
1338 added to the amount calculated in subparagraph 3. and  
1339 distributed accordingly.

1340 3. After the distribution under subparagraphs 1. and 2.,  
1341 0.0966 percent shall be transferred to the Local Government  
1342 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
1343 to s. 218.65.

1344 4. After the distributions under subparagraphs 1., 2., and  
1345 3., 2.0810 percent of the available proceeds shall be  
1346 transferred monthly to the Revenue Sharing Trust Fund for  
1347 Counties pursuant to s. 218.215.

1348 5. After the distributions under subparagraphs 1., 2., and  
1349 3., 1.3653 percent of the available proceeds shall be  
1350 transferred monthly to the Revenue Sharing Trust Fund for  
1351 Municipalities pursuant to s. 218.215. If the total revenue to  
1352 be distributed pursuant to this subparagraph is at least as  
1353 great as the amount due from the Revenue Sharing Trust Fund for  
1354 Municipalities and the former Municipal Financial Assistance  
1355 Trust Fund in state fiscal year 1999-2000, no municipality shall  
1356 receive less than the amount due from the Revenue Sharing Trust  
1357 Fund for Municipalities and the former Municipal Financial  
1358 Assistance Trust Fund in state fiscal year 1999-2000. If the  
1359 total proceeds to be distributed are less than the amount  
1360 received in combination from the Revenue Sharing Trust Fund for  
1361 Municipalities and the former Municipal Financial Assistance  
1362 Trust Fund in state fiscal year 1999-2000, each municipality  
1363 shall receive an amount proportionate to the amount it was due

202150e1

1364 in state fiscal year 1999-2000.

1365 6. Of the remaining proceeds:

1366 a. In each fiscal year, the sum of \$29,915,500 shall be  
1367 divided into as many equal parts as there are counties in the  
1368 state, and one part shall be distributed to each county. The  
1369 distribution among the several counties must begin each fiscal  
1370 year on or before January 5th and continue monthly for a total  
1371 of 4 months. If a local or special law required that any moneys  
1372 accruing to a county in fiscal year 1999-2000 under the then-  
1373 existing provisions of s. 550.135 be paid directly to the  
1374 district school board, special district, or a municipal  
1375 government, such payment must continue until the local or  
1376 special law is amended or repealed. The state covenants with  
1377 holders of bonds or other instruments of indebtedness issued by  
1378 local governments, special districts, or district school boards  
1379 before July 1, 2000, that it is not the intent of this  
1380 subparagraph to adversely affect the rights of those holders or  
1381 relieve local governments, special districts, or district school  
1382 boards of the duty to meet their obligations as a result of  
1383 previous pledges or assignments or trusts entered into which  
1384 obligated funds received from the distribution to county  
1385 governments under then-existing s. 550.135. This distribution  
1386 specifically is in lieu of funds distributed under s. 550.135  
1387 before July 1, 2000.

1388 b. The department shall distribute \$166,667 monthly to each  
1389 applicant certified as a facility for a new or retained  
1390 professional sports franchise pursuant to s. 288.1162. Up to  
1391 \$41,667 shall be distributed monthly by the department to each  
1392 certified applicant as defined in s. 288.11621 for a facility



202150e1

1393 for a spring training franchise. However, not more than \$416,670  
1394 may be distributed monthly in the aggregate to all certified  
1395 applicants for facilities for spring training franchises.  
1396 Distributions begin 60 days after such certification and  
1397 continue for not more than 30 years, except as otherwise  
1398 provided in s. 288.11621. A certified applicant identified in  
1399 this sub-subparagraph may not receive more in distributions than  
1400 expended by the applicant for the public purposes provided in s.  
1401 288.1162(5) or s. 288.11621(3).

1402 c. Beginning 30 days after notice by the Department of  
1403 Economic Opportunity to the Department of Revenue that an  
1404 applicant has been certified as the professional golf hall of  
1405 fame pursuant to s. 288.1168 and is open to the public, \$166,667  
1406 shall be distributed monthly, for up to 300 months, to the  
1407 applicant.

1408 d. Beginning 30 days after notice by the Department of  
1409 Economic Opportunity to the Department of Revenue that the  
1410 applicant has been certified as the International Game Fish  
1411 Association World Center facility pursuant to s. 288.1169, and  
1412 the facility is open to the public, \$83,333 shall be distributed  
1413 monthly, for up to 168 months, to the applicant. This  
1414 distribution is subject to reduction pursuant to s. 288.1169.

1415 e. The department shall distribute up to \$83,333 monthly to  
1416 each certified applicant as defined in s. 288.11631 for a  
1417 facility used by a single spring training franchise, or up to  
1418 \$166,667 monthly to each certified applicant as defined in s.  
1419 288.11631 for a facility used by more than one spring training  
1420 franchise. Monthly distributions begin 60 days after such  
1421 certification or July 1, 2016, whichever is later, and continue

202150e1

1422 for not more than 20 years to each certified applicant as  
1423 defined in s. 288.11631 for a facility used by a single spring  
1424 training franchise or not more than 25 years to each certified  
1425 applicant as defined in s. 288.11631 for a facility used by more  
1426 than one spring training franchise. A certified applicant  
1427 identified in this sub-subparagraph may not receive more in  
1428 distributions than expended by the applicant for the public  
1429 purposes provided in s. 288.11631(3).

1430 f. Beginning 45 days after notice by the Department of  
1431 Economic Opportunity to the Department of Revenue that an  
1432 applicant has been approved by the Legislature and certified by  
1433 the Department of Economic Opportunity under s. 288.11625 or  
1434 upon a date specified by the Department of Economic Opportunity  
1435 as provided under s. 288.11625(6)(d), the department shall  
1436 distribute each month an amount equal to one-twelfth of the  
1437 annual distribution amount certified by the Department of  
1438 Economic Opportunity for the applicant. The department may not  
1439 distribute more than \$13 million annually under this sub-  
1440 subparagraph.

1441 g. The department shall distribute \$15,333 monthly to the  
1442 State Transportation Trust Fund.

1443 h.(I) On or before July 25, 2021, August 25, 2021, and  
1444 September 25, 2021, the department shall distribute \$324,533,334  
1445 in each of those months to the Unemployment Compensation Trust  
1446 Fund, less an adjustment for refunds issued from the General  
1447 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the  
1448 distribution. The adjustments made by the department to the  
1449 total distributions shall be equal to the total refunds made  
1450 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be

202150e1

1451 subtracted from any single distribution exceeds the  
1452 distribution, the department may not make that distribution and  
1453 must subtract the remaining balance from the next distribution.

1454 (II) Beginning July 2022, and on or before the 25th day of  
1455 each month, the department shall distribute \$90 million monthly  
1456 to the Unemployment Compensation Trust Fund.

1457 (III) If the ending balance of the Unemployment  
1458 Compensation Trust Fund exceeds \$4,071,519,600 on the last day  
1459 of any month, as determined from United States Department of the  
1460 Treasury data, the Office of Economic and Demographic Research  
1461 shall certify to the department that the ending balance of the  
1462 trust fund exceeds such amount.

1463 (IV) This sub-subparagraph is repealed, and the department  
1464 shall end monthly distributions under sub-sub-subparagraph (II),  
1465 on the date the department receives certification under sub-sub-  
1466 subparagraph (III) or December 31, 2025, whichever is earlier.

1467 7. All other proceeds must remain in the General Revenue  
1468 Fund.

1469 Section 14. Paragraph (a) of subsection (1) of section  
1470 443.1216, Florida Statutes, is amended to read:

1471 443.1216 Employment.—Employment, as defined in s. 443.036,  
1472 is subject to this chapter under the following conditions:

1473 (1) (a) The employment subject to this chapter includes a  
1474 service performed, including a service performed in interstate  
1475 commerce, by:

1476 1. An officer of a corporation.

1477 2. An individual who, under the usual common-law rules  
1478 applicable in determining the employer-employee relationship, is  
1479 an employee. However, whenever a client, as defined in s.

202150e1

1480 443.036(18), which would otherwise be designated as an employing  
1481 unit has contracted with an employee leasing company to supply  
1482 it with workers, those workers are considered employees of the  
1483 employee leasing company. An employee leasing company may lease  
1484 corporate officers of the client to the client and other workers  
1485 to the client, except as prohibited by regulations of the  
1486 Internal Revenue Service. Employees of an employee leasing  
1487 company must be reported under the employee leasing company's  
1488 tax identification number and contribution rate for work  
1489 performed for the employee leasing company.

1490 a. However, except for the internal employees of an  
1491 employee leasing company, each employee leasing company may make  
1492 a separate one-time election to report and pay contributions  
1493 under the tax identification number and contribution rate for  
1494 each client of the employee leasing company. Under the client  
1495 method, an employee leasing company choosing this option must  
1496 assign leased employees to the client company that is leasing  
1497 the employees. The client method is solely a method to report  
1498 and pay unemployment contributions, and, whichever method is  
1499 chosen, such election may not impact any other aspect of state  
1500 law. An employee leasing company that elects the client method  
1501 must pay contributions at the rates assigned to each client  
1502 company.

1503 (I) The election applies to all of the employee leasing  
1504 company's current and future clients.

1505 (II) The employee leasing company must notify the  
1506 Department of Revenue of its election by July 1, 2012, and such  
1507 election applies to reports and contributions for the first  
1508 quarter of the following calendar year. The notification must

202150e1

1509 include:

1510 (A) A list of each client company and the unemployment  
1511 account number or, if one has not yet been issued, the federal  
1512 employment identification number, as established by the employee  
1513 leasing company upon the election to file by client method;

1514 (B) A list of each client company's current and previous  
1515 employees and their respective social security numbers for the  
1516 prior 3 state fiscal years or, if the client company has not  
1517 been a client for the prior 3 state fiscal years, such portion  
1518 of the prior 3 state fiscal years that the client company has  
1519 been a client must be supplied;

1520 (C) The wage data and benefit charges associated with each  
1521 client company for the prior 3 state fiscal years or, if the  
1522 client company has not been a client for the prior 3 state  
1523 fiscal years, such portion of the prior 3 state fiscal years  
1524 that the client company has been a client must be supplied. If  
1525 the client company's employment record is chargeable with  
1526 benefits for less than 8 calendar quarters while being a client  
1527 of the employee leasing company, the client company must pay  
1528 contributions at the initial rate of 2.7 percent; and

1529 (D) The wage data and benefit charges for the prior 3 state  
1530 fiscal years that cannot be associated with a client company  
1531 must be reported and charged to the employee leasing company.

1532 (III) Subsequent to choosing the client method, the  
1533 employee leasing company may not change its reporting method.

1534 (IV) The employee leasing company shall file a Florida  
1535 Department of Revenue Employer's Quarterly Report for each  
1536 client company by approved electronic means, and pay all  
1537 contributions by approved electronic means.

202150e1

1538 (V) For the purposes of calculating experience rates when  
1539 the client method is chosen, each client's own benefit charges  
1540 and wage data experience while with the employee leasing company  
1541 determines each client's tax rate where the client has been a  
1542 client of the employee leasing company for at least 8 calendar  
1543 quarters before the election. The client company shall continue  
1544 to report the nonleased employees under its tax rate.

1545 (VI) The election is binding on each client of the employee  
1546 leasing company for as long as a written agreement is in effect  
1547 between the client and the employee leasing company pursuant to  
1548 s. 468.525(3) (a). If the relationship between the employee  
1549 leasing company and the client terminates, the client retains  
1550 the wage and benefit history experienced under the employee  
1551 leasing company.

1552 (VII) Notwithstanding which election method the employee  
1553 leasing company chooses, the applicable client company is an  
1554 employing unit for purposes of s. 443.071. The employee leasing  
1555 company or any of its officers or agents are liable for any  
1556 violation of s. 443.071 engaged in by such persons or entities.  
1557 The applicable client company or any of its officers or agents  
1558 are liable for any violation of s. 443.071 engaged in by such  
1559 persons or entities. The employee leasing company or its  
1560 applicable client company is not liable for any violation of s.  
1561 443.071 engaged in by the other party or by the other party's  
1562 officers or agents.

1563 (VIII) If an employee leasing company fails to select the  
1564 client method of reporting not later than July 1, 2012, the  
1565 entity is required to report under the employee leasing  
1566 company's tax identification number and contribution rate.

202150e1

1567 (IX) After an employee leasing company is licensed pursuant  
1568 to part XI of chapter 468, each newly licensed entity has 30  
1569 days after the date the license is granted to notify the tax  
1570 collection service provider in writing of their selection of the  
1571 client method. A newly licensed employee leasing company that  
1572 fails to timely select reporting pursuant to the client method  
1573 of reporting must report under the employee leasing company's  
1574 tax identification number and contribution rate.

1575 (X) Irrespective of the election, each transfer of trade or  
1576 business, including workforce, or a portion thereof, between  
1577 employee leasing companies is subject to the provisions of s.  
1578 443.131(3)(h) ~~s. 443.131(3)(g)~~ if, at the time of the transfer,  
1579 there is common ownership, management, or control between the  
1580 entities.

1581 b. In addition to any other report required to be filed by  
1582 law, an employee leasing company shall submit a report to the  
1583 Labor Market Statistics Center within the Department of Economic  
1584 Opportunity which includes each client establishment and each  
1585 establishment of the leasing company, or as otherwise directed  
1586 by the department. The report must include the following  
1587 information for each establishment:

1588 (I) The trade or establishment name;

1589 (II) The former reemployment assistance account number, if  
1590 available;

1591 (III) The former federal employer's identification number,  
1592 if available;

1593 (IV) The industry code recognized and published by the  
1594 United States Office of Management and Budget, if available;

1595 (V) A description of the client's primary business activity

202150e1

1596 in order to verify or assign an industry code;  
1597 (VI) The address of the physical location;  
1598 (VII) The number of full-time and part-time employees who  
1599 worked during, or received pay that was subject to reemployment  
1600 assistance taxes for, the pay period including the 12th of the  
1601 month for each month of the quarter;  
1602 (VIII) The total wages subject to reemployment assistance  
1603 taxes paid during the calendar quarter;  
1604 (IX) An internal identification code to uniquely identify  
1605 each establishment of each client;  
1606 (X) The month and year that the client entered into the  
1607 contract for services; and  
1608 (XI) The month and year that the client terminated the  
1609 contract for services.  
1610 c. The report must be submitted electronically or in a  
1611 manner otherwise prescribed by the Department of Economic  
1612 Opportunity in the format specified by the Bureau of Labor  
1613 Statistics of the United States Department of Labor for its  
1614 Multiple Worksite Report for Professional Employer  
1615 Organizations. The report must be provided quarterly to the  
1616 Labor Market Statistics Center within the department, or as  
1617 otherwise directed by the department, and must be filed by the  
1618 last day of the month immediately after the end of the calendar  
1619 quarter. The information required in sub-sub-subparagraphs b.(X)  
1620 and (XI) need be provided only in the quarter in which the  
1621 contract to which it relates was entered into or terminated. The  
1622 sum of the employment data and the sum of the wage data in this  
1623 report must match the employment and wages reported in the  
1624 reemployment assistance quarterly tax and wage report.



202150e1

1625 d. The department shall adopt rules as necessary to  
1626 administer this subparagraph, and may administer, collect,  
1627 enforce, and waive the penalty imposed by s. 443.141(1)(b) for  
1628 the report required by this subparagraph.

1629 e. For the purposes of this subparagraph, the term  
1630 "establishment" means any location where business is conducted  
1631 or where services or industrial operations are performed.

1632 3. An individual other than an individual who is an  
1633 employee under subparagraph 1. or subparagraph 2., who performs  
1634 services for remuneration for any person:

1635 a. As an agent-driver or commission-driver engaged in  
1636 distributing meat products, vegetable products, fruit products,  
1637 bakery products, beverages other than milk, or laundry or  
1638 drycleaning services for his or her principal.

1639 b. As a traveling or city salesperson engaged on a full-  
1640 time basis in the solicitation on behalf of, and the  
1641 transmission to, his or her principal of orders from  
1642 wholesalers, retailers, contractors, or operators of hotels,  
1643 restaurants, or other similar establishments for merchandise for  
1644 resale or supplies for use in the business operations. This sub-  
1645 subparagraph does not apply to an agent-driver or a commission-  
1646 driver and does not apply to sideline sales activities performed  
1647 on behalf of a person other than the salesperson's principal.

1648 4. The services described in subparagraph 3. are employment  
1649 subject to this chapter only if:

1650 a. The contract of service contemplates that substantially  
1651 all of the services are to be performed personally by the  
1652 individual;

1653 b. The individual does not have a substantial investment in

202150e1

1654 facilities used in connection with the services, other than  
1655 facilities used for transportation; and

1656 c. The services are not in the nature of a single  
1657 transaction that is not part of a continuing relationship with  
1658 the person for whom the services are performed.

1659 Section 15. Effective upon becoming a law and applying  
1660 retroactively to April 1, 2020, present paragraphs (f) through  
1661 (k) of subsection (3) of section 443.131, Florida Statutes, are  
1662 redesignated as paragraphs (g) through (l), respectively, a new  
1663 paragraph (f) is added to that subsection, and paragraphs (b)  
1664 and (e) of that subsection are amended, to read:

1665 443.131 Contributions.—

1666 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT  
1667 EXPERIENCE.—

1668 (b) *Benefit ratio*.—

1669 1. As used in this paragraph, the term "annual payroll"  
1670 means the calendar quarter taxable payroll reported to the tax  
1671 collection service provider for the quarters used in computing  
1672 the benefit ratio. The term does not include a penalty resulting  
1673 from the untimely filing of required wage and tax reports. All  
1674 of the taxable payroll reported to the tax collection service  
1675 provider by the end of the quarter preceding the quarter for  
1676 which the contribution rate is to be computed must be used in  
1677 the computation.

1678 2. As used in this paragraph, the term "benefits charged to  
1679 the employer's employment record" means the amount of benefits  
1680 paid to individuals multiplied by:

1681 a. For benefits paid prior to July 1, 2007, 1.

1682 b. For benefits paid during the period beginning on July 1,

202150e1

1683 2007, and ending March 31, 2011, 0.90.

1684 c. For benefits paid after March 31, 2011, 1.

1685 d. For benefits paid during the period beginning April 1,  
1686 2020, and ending December 31, 2020, 0.

1687 e. For benefits paid during the period beginning January 1,  
1688 2021, and ending June 30, 2021, 1, except as otherwise adjusted  
1689 in accordance with paragraph (f).

1690 3. For each calendar year, the tax collection service  
1691 provider shall compute a benefit ratio for each employer whose  
1692 employment record was chargeable for benefits during the 12  
1693 consecutive quarters ending June 30 of the calendar year  
1694 preceding the calendar year for which the benefit ratio is  
1695 computed. An employer's benefit ratio is the quotient obtained  
1696 by dividing the total benefits charged to the employer's  
1697 employment record during the 3-year period ending June 30 of the  
1698 preceding calendar year by the total of the employer's annual  
1699 payroll for the 3-year period ending June 30 of the preceding  
1700 calendar year. The benefit ratio shall be computed to the fifth  
1701 decimal place and rounded to the fourth decimal place.

1702 4. The tax collection service provider shall compute a  
1703 benefit ratio for each employer who was not previously eligible  
1704 under subparagraph 3., whose contribution rate is set at the  
1705 initial contribution rate in paragraph (2) (a), and whose  
1706 employment record was chargeable for benefits during at least 8  
1707 calendar quarters immediately preceding the calendar quarter for  
1708 which the benefit ratio is computed. The employer's benefit  
1709 ratio is the quotient obtained by dividing the total benefits  
1710 charged to the employer's employment record during the first 6  
1711 of the 8 completed calendar quarters immediately preceding the

202150e1

1712 calendar quarter for which the benefit ratio is computed by the  
1713 total of the employer's annual payroll during the first 7 of the  
1714 9 completed calendar quarters immediately preceding the calendar  
1715 quarter for which the benefit ratio is computed. The benefit  
1716 ratio shall be computed to the fifth decimal place and rounded  
1717 to the fourth decimal place and applies for the remainder of the  
1718 calendar year. The employer must subsequently be rated on an  
1719 annual basis using up to 12 calendar quarters of benefits  
1720 charged and up to 12 calendar quarters of annual payroll. That  
1721 employer's benefit ratio is the quotient obtained by dividing  
1722 the total benefits charged to the employer's employment record  
1723 by the total of the employer's annual payroll during the  
1724 quarters used in his or her first computation plus the  
1725 subsequent quarters reported through June 30 of the preceding  
1726 calendar year. Each subsequent calendar year, the rate shall be  
1727 computed under subparagraph 3. The tax collection service  
1728 provider shall assign a variation from the standard rate of  
1729 contributions in paragraph (c) on a quarterly basis to each  
1730 eligible employer in the same manner as an assignment for a  
1731 calendar year under paragraph (e).

1732 (e) *Assignment of variations from the standard rate.*—

1733 1. As used in this paragraph, the terms "total benefit  
1734 payments," "benefits paid to an individual," and "benefits  
1735 charged to the employment record of an employer" mean the amount  
1736 of benefits paid to individuals multiplied by:

- 1737 a. For benefits paid prior to July 1, 2007, 1.  
1738 b. For benefits paid during the period beginning on July 1,  
1739 2007, and ending March 31, 2011, 0.90.  
1740 c. For benefits paid after March 31, 2011, 1.

202150e1

1741 d. For benefits paid during the period beginning April 1,  
1742 2020, and ending December 31, 2020, 0.

1743 e. For benefits paid during the period beginning January 1,  
1744 2021, and ending June 30, 2021, 1, except as otherwise adjusted  
1745 in accordance with paragraph (f).

1746 2. For the calculation of contribution rates effective  
1747 January 1, 2012, and thereafter:

1748 a. The tax collection service provider shall assign a  
1749 variation from the standard rate of contributions for each  
1750 calendar year to each eligible employer. In determining the  
1751 contribution rate, varying from the standard rate to be assigned  
1752 each employer, adjustment factors computed under sub-sub-  
1753 subparagraphs (I)-(IV) are added to the benefit ratio. This  
1754 addition shall be accomplished in two steps by adding a variable  
1755 adjustment factor and a final adjustment factor. The sum of  
1756 these adjustment factors computed under sub-sub-subparagraphs  
1757 (I)-(IV) shall first be algebraically summed. The sum of these  
1758 adjustment factors shall next be divided by a gross benefit  
1759 ratio determined as follows: Total benefit payments for the 3-  
1760 year period described in subparagraph (b)3. are charged to  
1761 employers eligible for a variation from the standard rate, minus  
1762 excess payments for the same period, divided by taxable payroll  
1763 entering into the computation of individual benefit ratios for  
1764 the calendar year for which the contribution rate is being  
1765 computed. The ratio of the sum of the adjustment factors  
1766 computed under sub-sub-subparagraphs (I)-(IV) to the gross  
1767 benefit ratio is multiplied by each individual benefit ratio  
1768 that is less than the maximum contribution rate to obtain  
1769 variable adjustment factors; except that if the sum of an

202150e1

1770 employer's individual benefit ratio and variable adjustment  
1771 factor exceeds the maximum contribution rate, the variable  
1772 adjustment factor is reduced in order for the sum to equal the  
1773 maximum contribution rate. The variable adjustment factor for  
1774 each of these employers is multiplied by his or her taxable  
1775 payroll entering into the computation of his or her benefit  
1776 ratio. The sum of these products is divided by the taxable  
1777 payroll of the employers who entered into the computation of  
1778 their benefit ratios. The resulting ratio is subtracted from the  
1779 sum of the adjustment factors computed under sub-sub-  
1780 subparagraphs (I)-(IV) to obtain the final adjustment factor.  
1781 The variable adjustment factors and the final adjustment factor  
1782 must be computed to five decimal places and rounded to the  
1783 fourth decimal place. This final adjustment factor is added to  
1784 the variable adjustment factor and benefit ratio of each  
1785 employer to obtain each employer's contribution rate. An  
1786 employer's contribution rate may not, however, be rounded to  
1787 less than 0.1 percent. In determining the contribution rate,  
1788 varying from the standard rate to be assigned, the computation  
1789 shall exclude any benefit that is excluded by the multipliers  
1790 under subparagraph (b)2. and subparagraph 1. The computation of  
1791 the contribution rate, varying from the standard rate to be  
1792 assigned, shall also exclude any benefit paid as a result of a  
1793 governmental order related to COVID-19 to close or reduce  
1794 capacity of a business. In addition, the contribution rate for  
1795 the 2021 and 2022 calendar years shall be calculated without the  
1796 application of the positive adjustment factor in sub-sub-  
1797 subparagraph (III).

1798 (I) An adjustment factor for noncharge benefits is computed

202150e1

1799 to the fifth decimal place and rounded to the fourth decimal  
1800 place by dividing the amount of noncharge benefits during the 3-  
1801 year period described in subparagraph (b)3. by the taxable  
1802 payroll of employers eligible for a variation from the standard  
1803 rate who have a benefit ratio for the current year which is less  
1804 than the maximum contribution rate. For purposes of computing  
1805 this adjustment factor, the taxable payroll of these employers  
1806 is the taxable payrolls for the 3 years ending June 30 of the  
1807 current calendar year as reported to the tax collection service  
1808 provider by September 30 of the same calendar year. As used in  
1809 this sub-sub-subparagraph, the term "noncharge benefits" means  
1810 benefits paid to an individual, as adjusted pursuant to  
1811 subparagraph (b)2. and subparagraph 1., from the Unemployment  
1812 Compensation Trust Fund, ~~but~~ which were not charged to the  
1813 employment record of any employer, but excluding any benefit  
1814 paid as a result of a governmental order related to COVID-19 to  
1815 close or reduce capacity of a business.

1816 (II) An adjustment factor for excess payments is computed  
1817 to the fifth decimal place, and rounded to the fourth decimal  
1818 place by dividing the total excess payments during the 3-year  
1819 period described in subparagraph (b)3. by the taxable payroll of  
1820 employers eligible for a variation from the standard rate who  
1821 have a benefit ratio for the current year which is less than the  
1822 maximum contribution rate. For purposes of computing this  
1823 adjustment factor, the taxable payroll of these employers is the  
1824 same figure used to compute the adjustment factor for noncharge  
1825 benefits under sub-sub-subparagraph (I). As used in this sub-  
1826 subparagraph, the term "excess payments" means the amount of  
1827 benefits charged to the employment record of an employer, as

202150e1

1828 adjusted pursuant to subparagraph (b)2. and subparagraph 1.,  
1829 during the 3-year period described in subparagraph (b)3., but  
1830 excluding any benefit paid as a result of a governmental order  
1831 related to COVID-19 to close or reduce capacity of a business,  
1832 less the product of the maximum contribution rate and the  
1833 employer's taxable payroll for the 3 years ending June 30 of the  
1834 current calendar year as reported to the tax collection service  
1835 provider by September 30 of the same calendar year. As used in  
1836 this sub-sub-subparagraph, the term "total excess payments"  
1837 means the sum of the individual employer excess payments for  
1838 those employers that were eligible for assignment of a  
1839 contribution rate different from the standard rate.

1840 (III) With respect to computing a positive adjustment  
1841 factor:

1842 (A) Beginning January 1, 2012, if the balance of the  
1843 Unemployment Compensation Trust Fund on September 30 of the  
1844 calendar year immediately preceding the calendar year for which  
1845 the contribution rate is being computed is less than 4 percent  
1846 of the taxable payrolls for the year ending June 30 as reported  
1847 to the tax collection service provider by September 30 of that  
1848 calendar year, a positive adjustment factor shall be computed.  
1849 The positive adjustment factor is computed annually to the fifth  
1850 decimal place and rounded to the fourth decimal place by  
1851 dividing the sum of the total taxable payrolls for the year  
1852 ending June 30 of the current calendar year as reported to the  
1853 tax collection service provider by September 30 of that calendar  
1854 year into a sum equal to one-fifth of the difference between the  
1855 balance of the fund as of September 30 of that calendar year and  
1856 the sum of 5 percent of the total taxable payrolls for that



202150e1

1857 year. The positive adjustment factor remains in effect for  
1858 subsequent years until the balance of the Unemployment  
1859 Compensation Trust Fund as of September 30 of the year  
1860 immediately preceding the effective date of the contribution  
1861 rate equals or exceeds 4 percent of the taxable payrolls for the  
1862 year ending June 30 of the current calendar year as reported to  
1863 the tax collection service provider by September 30 of that  
1864 calendar year.

1865 (B) Beginning January 1, 2018, and for each year  
1866 thereafter, the positive adjustment shall be computed by  
1867 dividing the sum of the total taxable payrolls for the year  
1868 ending June 30 of the current calendar year as reported to the  
1869 tax collection service provider by September 30 of that calendar  
1870 year into a sum equal to one-fourth of the difference between  
1871 the balance of the fund as of September 30 of that calendar year  
1872 and the sum of 5 percent of the total taxable payrolls for that  
1873 year. The positive adjustment factor remains in effect for  
1874 subsequent years until the balance of the Unemployment  
1875 Compensation Trust Fund as of September 30 of the year  
1876 immediately preceding the effective date of the contribution  
1877 rate equals or exceeds 4 percent of the taxable payrolls for the  
1878 year ending June 30 of the current calendar year as reported to  
1879 the tax collection service provider by September 30 of that  
1880 calendar year.

1881 (IV) If, beginning January 1, 2015, and each year  
1882 thereafter, the balance of the Unemployment Compensation Trust  
1883 Fund as of September 30 of the year immediately preceding the  
1884 calendar year for which the contribution rate is being computed  
1885 exceeds 5 percent of the taxable payrolls for the year ending

202150e1

1886 June 30 of the current calendar year as reported to the tax  
1887 collection service provider by September 30 of that calendar  
1888 year, a negative adjustment factor must be computed. The  
1889 negative adjustment factor shall be computed annually beginning  
1890 on January 1, 2015, and each year thereafter, to the fifth  
1891 decimal place and rounded to the fourth decimal place by  
1892 dividing the sum of the total taxable payrolls for the year  
1893 ending June 30 of the current calendar year as reported to the  
1894 tax collection service provider by September 30 of the calendar  
1895 year into a sum equal to one-fourth of the difference between  
1896 the balance of the fund as of September 30 of the current  
1897 calendar year and 5 percent of the total taxable payrolls of  
1898 that year. The negative adjustment factor remains in effect for  
1899 subsequent years until the balance of the Unemployment  
1900 Compensation Trust Fund as of September 30 of the year  
1901 immediately preceding the effective date of the contribution  
1902 rate is less than 5 percent, but more than 4 percent of the  
1903 taxable payrolls for the year ending June 30 of the current  
1904 calendar year as reported to the tax collection service provider  
1905 by September 30 of that calendar year. The negative adjustment  
1906 authorized by this section is suspended in any calendar year in  
1907 which repayment of the principal amount of an advance received  
1908 from the federal Unemployment Compensation Trust Fund under 42  
1909 U.S.C. s. 1321 is due to the Federal Government.

1910 (V) The maximum contribution rate that may be assigned to  
1911 an employer is 5.4 percent, except employers participating in an  
1912 approved short-time compensation plan may be assigned a maximum  
1913 contribution rate that is 1 percent greater than the maximum  
1914 contribution rate for other employers in any calendar year in

202150e1

1915 which short-time compensation benefits are charged to the  
1916 employer's employment record.

1917 (VI) As used in this subsection, "taxable payroll" shall be  
1918 determined by excluding any part of the remuneration paid to an  
1919 individual by an employer for employment during a calendar year  
1920 in excess of the first \$7,000. Beginning January 1, 2012,  
1921 "taxable payroll" shall be determined by excluding any part of  
1922 the remuneration paid to an individual by an employer for  
1923 employment during a calendar year as described in s.

1924 443.1217(2). For the purposes of the employer rate calculation  
1925 that will take effect in January 1, 2012, and in January 1,  
1926 2013, the tax collection service provider shall use the data  
1927 available for taxable payroll from 2009 based on excluding any  
1928 part of the remuneration paid to an individual by an employer  
1929 for employment during a calendar year in excess of the first  
1930 \$7,000, and from 2010 and 2011, the data available for taxable  
1931 payroll based on excluding any part of the remuneration paid to  
1932 an individual by an employer for employment during a calendar  
1933 year in excess of the first \$8,500.

1934 b. If the transfer of an employer's employment record to an  
1935 employing unit under paragraph (g) ~~(f)~~ which, before the  
1936 transfer, was an employer, the tax collection service provider  
1937 shall recompute a benefit ratio for the successor employer based  
1938 on the combined employment records and reassign an appropriate  
1939 contribution rate to the successor employer effective on the  
1940 first day of the calendar quarter immediately after the  
1941 effective date of the transfer.

1942 3. The tax collection service provider shall reissue rates  
1943 for the 2021 calendar year. However, an employer shall continue

202150e1

1944 to timely file its employer's quarterly reports and pay the  
1945 contributions due in a timely manner in accordance with the  
1946 rules of the Department of Economic Opportunity. The Department  
1947 of Revenue shall post the revised rates on its website to enable  
1948 employers to securely review the revised rates. For  
1949 contributions for the first quarter of the 2021 calendar year,  
1950 if any employer remits to the tax collection service provider an  
1951 amount in excess of the amount that would be due as calculated  
1952 pursuant to this paragraph, the tax collection service provider  
1953 shall refund the excess amount from the amount erroneously  
1954 collected. Notwithstanding s. 443.141(6), refunds issued through  
1955 August 31, 2021, for first quarter 2021 contributions must be  
1956 paid from the General Revenue Fund.

1957 4. The tax collection service provider shall calculate and  
1958 assign contribution rates effective January 1, 2022, through  
1959 December 31, 2022, excluding any benefit charge that is excluded  
1960 by the multipliers under subparagraph (b)2. and subparagraph 1.;  
1961 without the application of the positive adjustment factor in  
1962 sub-sub-subparagraph 2.a.(III); and without the inclusion of any  
1963 benefit charge directly related to COVID-19 as a result of a  
1964 governmental order to close or reduce capacity of a business, as  
1965 determined by the Department of Economic Opportunity, for each  
1966 employer who is eligible for a variation from the standard rate  
1967 pursuant to paragraph (d). The Department of Economic  
1968 Opportunity shall provide the tax collection service provider  
1969 with all necessary benefit charge information by August 1, 2021,  
1970 including specific information for adjustments related to COVID-  
1971 19 charges resulting from a governmental order to close or  
1972 reduce capacity of a business, to enable the tax collection

202150e1

1973 service provider to calculate and issue tax rates effective  
1974 January 1, 2022. The tax collection service provider shall  
1975 calculate and post rates for the 2022 calendar year by March 1,  
1976 2022.

1977 5. Subject to subparagraph 6., the tax collection service  
1978 provider shall calculate and assign contribution rates effective  
1979 January 1, 2023, through December 31, 2025, excluding any  
1980 benefit charge that is excluded by the multipliers under  
1981 subparagraph (b)2. and subparagraph 1.; without the application  
1982 of the positive adjustment factor in sub-sub-subparagraph  
1983 2.a.(III); and without the inclusion of any benefit charge  
1984 directly related to COVID-19 as a result of a governmental order  
1985 to close or reduce capacity of a business, as determined by the  
1986 Department of Economic Opportunity, for each employer who is  
1987 eligible for a variation from the standard rate pursuant to  
1988 paragraph (d). The Department of Economic Opportunity shall  
1989 provide the tax collection service provider with all necessary  
1990 benefit charge information by August 1 of each year, including  
1991 specific information for adjustments related to COVID-19 charges  
1992 resulting from a governmental order to close or reduce capacity  
1993 of a business, to enable the tax collection service provider to  
1994 calculate and issue tax rates effective the following January.

1995 6. If the balance of the Unemployment Compensation Trust  
1996 Fund on June 30 of any year exceeds \$4,071,519,600, subparagraph  
1997 5. is repealed for rates effective the following years. The  
1998 Office of Economic and Demographic Research shall advise the tax  
1999 collection service provider of the balance of the trust fund on  
2000 June 30 by August 1 of that year. After the repeal of  
2001 subparagraph 5. and notwithstanding the dates specified in that

202150e1

2002 subparagraph, the tax collection service provider shall  
2003 calculate and assign contribution rates for each subsequent  
2004 calendar year as otherwise provided in this section.

2005 (f) Adjustment in benefit ratio multiplier.—For purposes of  
2006 calculating the benefits charged for the period beginning  
2007 January 1, 2021, and ending June 30, 2021, pursuant to sub-  
2008 subparagraphs (b)2.e. and (e)1.e., the amount of benefits paid  
2009 to individuals shall be multiplied by 1, unless such calculation  
2010 results in estimated total contributions of more than \$475.5  
2011 million for calendar year 2022 as estimated by the Office of  
2012 Economic and Demographic Research, based on the preliminary 2022  
2013 computed rate. If the estimated total contributions calculated  
2014 are more than \$475.5 million, the multiplier in sub-  
2015 subparagraphs (b)2.e. and (e)1.e. shall be reduced by increments  
2016 of 0.05 until the estimated total contributions are \$475.5  
2017 million or less. The Office of Economic and Demographic Research  
2018 shall provide the incremental reduction, if any, to the tax  
2019 collection service provider by January 1, 2022.

2020 Section 16. Subsection (1) of section 443.191, Florida  
2021 Statutes, is amended to read:

2022 443.191 Unemployment Compensation Trust Fund; establishment  
2023 and control.—

2024 (1) There is established, as a separate trust fund apart  
2025 from all other public funds of this state, an Unemployment  
2026 Compensation Trust Fund, which shall be administered by the  
2027 Department of Economic Opportunity exclusively for the purposes  
2028 of this chapter. The fund must consist of:

2029 (a) All contributions and reimbursements collected under  
2030 this chapter;

202150e1

- 2031 (b) Interest earned on any moneys in the fund;
- 2032 (c) Any property or securities acquired through the use of  
2033 moneys belonging to the fund;
- 2034 (d) All earnings of these properties or securities;
- 2035 (e) All money credited to this state's account in the  
2036 federal Unemployment Compensation Trust Fund under 42 U.S.C. s.  
2037 1103;
- 2038 (f) All money collected for penalties imposed pursuant to  
2039 s. 443.151(6) (a); ~~and~~
- 2040 (g) Advances on the amount in the federal Unemployment  
2041 Compensation Trust Fund credited to the state under 42 U.S.C. s.  
2042 1321, as requested by the Governor or the Governor's designee;  
2043 and
- 2044 (h) All money deposited in this account as a distribution  
2045 pursuant to s. 212.20(6)(d)6.h.

2046

2047 Except as otherwise provided in s. 443.1313(4), all moneys in  
2048 the fund must be mingled and undivided.

2049 Section 17. Paragraph (b) of subsection (1) of section  
2050 212.04, Florida Statutes, is amended to read:

2051 212.04 Admissions tax; rate, procedure, enforcement.—

2052 (1)

2053 (b) For the exercise of such privilege, a tax is levied at  
2054 the rate of 6 percent of sales price, or the actual value  
2055 received from such admissions, which 6 percent shall be added to  
2056 and collected with all such admissions from the purchaser  
2057 thereof, and such tax shall be paid for the exercise of the  
2058 privilege as defined in the preceding paragraph. Each ticket  
2059 must show on its face the actual sales price of the admission,

202150e1

2060 or each dealer selling the admission must prominently display at  
2061 the box office or other place where the admission charge is made  
2062 a notice disclosing the price of the admission, and the tax  
2063 shall be computed and collected on the basis of the actual price  
2064 of the admission charged by the dealer. The sale price or actual  
2065 value of admission shall, for the purpose of this chapter, be  
2066 that price remaining after deduction of federal taxes and state  
2067 or locally imposed or authorized seat surcharges, taxes, or  
2068 fees, if any, imposed upon such admission. The sale price or  
2069 actual value does not include separately stated ticket service  
2070 charges that are imposed by a facility ticket office or a  
2071 ticketing service and added to a separately stated, established  
2072 ticket price. The rate of tax on each admission shall be  
2073 according to the algorithm provided in s. 212.12 ~~brackets~~  
2074 ~~established by s. 212.12(9)~~.

2075 Section 18. Subsection (6) of section 212.0506, Florida  
2076 Statutes, is amended to read:

2077 212.0506 Taxation of service warranties.—

2078 (6) This tax shall be due and payable according to the  
2079 algorithm provided ~~brackets set forth~~ in s. 212.12.

2080 Section 19. Subsection (3) of section 213.015, Florida  
2081 Statutes, is amended to read:

2082 213.015 Taxpayer rights.—There is created a Florida  
2083 Taxpayer's Bill of Rights to guarantee that the rights, privacy,  
2084 and property of Florida taxpayers are adequately safeguarded and  
2085 protected during tax assessment, collection, and enforcement  
2086 processes administered under the revenue laws of this state. The  
2087 Taxpayer's Bill of Rights compiles, in one document, brief but  
2088 comprehensive statements which explain, in simple, nontechnical



202150e1

2089 terms, the rights and obligations of the Department of Revenue  
2090 and taxpayers. Section 192.0105 provides additional rights  
2091 afforded to payors of property taxes and assessments. The rights  
2092 afforded taxpayers to ensure that their privacy and property are  
2093 safeguarded and protected during tax assessment and collection  
2094 are available only insofar as they are implemented in other  
2095 parts of the Florida Statutes or rules of the Department of  
2096 Revenue. The rights so guaranteed Florida taxpayers in the  
2097 Florida Statutes and the departmental rules are:

2098 (3) The right to be represented or advised by counsel or  
2099 other qualified representatives at any time in administrative  
2100 interactions with the department, the right to procedural  
2101 safeguards with respect to recording of interviews during tax  
2102 determination or collection processes conducted by the  
2103 department, the right to be treated in a professional manner by  
2104 department personnel, and the right to have audits, inspections  
2105 of records, and interviews conducted at a reasonable time and  
2106 place except in criminal and internal investigations (see ss.  
2107 198.06, 199.218, 201.11(1), 203.02, 206.14, 211.125(3),  
2108 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (12) ~~(13)~~,  
2109 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

2110 Section 20. (1) For the period of July 1, 2021, through  
2111 September 30, 2021, a taxpayer may calculate the tax due under  
2112 chapter 212, Florida Statutes, by applying s. 212.12, Florida  
2113 Statutes, as amended by this act, or by applying the appropriate  
2114 bracket system pursuant to former s. 212.12, Florida Statutes  
2115 2020.

2116 (2) This section does not establish a right to a refund or  
2117 credit of taxes already paid.

202150e1

2118 (3) This section is repealed October 1, 2021.

2119 Section 21. Subsection (5) of section 213.27, Florida  
2120 Statutes, is amended to read:

2121 213.27 Contracts with debt collection agencies and certain  
2122 vendors.—

2123 (5) The department may, for the purpose of ascertaining the  
2124 amount of or collecting any taxes due from a person making or  
2125 facilitating remote sales under s. 212.0596 or s. 212.05965  
2126 ~~doing mail order business~~ in this state, contract with any  
2127 auditing agency doing business within or without this state for  
2128 the purpose of conducting an audit of such person ~~mail order~~  
2129 ~~business~~; however, such audit agency may not conduct an audit on  
2130 behalf of the department of any person domiciled in this state,  
2131 person registered for sales and use tax purposes in this state,  
2132 or corporation filing a Florida corporate tax return, if any  
2133 such person or corporation objects to such audit in writing to  
2134 the department and the auditing agency. The department shall  
2135 notify the taxpayer by mail at least 30 days before the  
2136 department assigns the collection of such taxes.

2137 Section 22. For the purpose of incorporating the amendment  
2138 made by this act to section 212.054, Florida Statutes, in  
2139 references thereto, paragraph (c) of subsection (2), paragraph  
2140 (c) of subsection (3), paragraph (c) of subsection (8), and  
2141 paragraph (c) of subsection (9) of section 212.055, Florida  
2142 Statutes, are reenacted to read:

2143 212.055 Discretionary sales surtaxes; legislative intent;  
2144 authorization and use of proceeds.—It is the legislative intent  
2145 that any authorization for imposition of a discretionary sales  
2146 surtax shall be published in the Florida Statutes as a

202150e1

2147 subsection of this section, irrespective of the duration of the  
2148 levy. Each enactment shall specify the types of counties  
2149 authorized to levy; the rate or rates which may be imposed; the  
2150 maximum length of time the surtax may be imposed, if any; the  
2151 procedure which must be followed to secure voter approval, if  
2152 required; the purpose for which the proceeds may be expended;  
2153 and such other requirements as the Legislature may provide.  
2154 Taxable transactions and administrative procedures shall be as  
2155 provided in s. 212.054.

2156 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

2157 (c) Pursuant to s. 212.054(4), the proceeds of the surtax  
2158 levied under this subsection shall be distributed to the county  
2159 and the municipalities within such county in which the surtax  
2160 was collected, according to:

2161 1. An interlocal agreement between the county governing  
2162 authority and the governing bodies of the municipalities  
2163 representing a majority of the county's municipal population,  
2164 which agreement may include a school district with the consent  
2165 of the county governing authority and the governing bodies of  
2166 the municipalities representing a majority of the county's  
2167 municipal population; or

2168 2. If there is no interlocal agreement, according to the  
2169 formula provided in s. 218.62.

2170

2171 Any change in the distribution formula must take effect on the  
2172 first day of any month that begins at least 60 days after  
2173 written notification of that change has been made to the  
2174 department.

2175 (3) SMALL COUNTY SURTAX.—

202150e1

2176 (c) Pursuant to s. 212.054(4), the proceeds of the surtax  
2177 levied under this subsection shall be distributed to the county  
2178 and the municipalities within the county in which the surtax was  
2179 collected, according to:

2180 1. An interlocal agreement between the county governing  
2181 authority and the governing bodies of the municipalities  
2182 representing a majority of the county's municipal population,  
2183 which agreement may include a school district with the consent  
2184 of the county governing authority and the governing bodies of  
2185 the municipalities representing a majority of the county's  
2186 municipal population; or

2187 2. If there is no interlocal agreement, according to the  
2188 formula provided in s. 218.62.

2189

2190 Any change in the distribution formula shall take effect on the  
2191 first day of any month that begins at least 60 days after  
2192 written notification of that change has been made to the  
2193 department.

2194 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

2195 (c) Pursuant to s. 212.054(4), the proceeds of the  
2196 discretionary sales surtax collected under this subsection, less  
2197 an administrative fee that may be retained by the Department of  
2198 Revenue, shall be distributed by the department to the county.  
2199 The county shall distribute the proceeds it receives from the  
2200 department to each local government entity providing emergency  
2201 fire rescue services in the county. The surtax proceeds, less an  
2202 administrative fee not to exceed 2 percent of the surtax  
2203 collected, shall be distributed by the county based on each  
2204 entity's average annual expenditures for fire control and

202150e1

2205 emergency fire rescue services in the 5 fiscal years preceding  
2206 the fiscal year in which the surtax takes effect in proportion  
2207 to the average annual total of the expenditures for such  
2208 entities in the 5 fiscal years preceding the fiscal year in  
2209 which the surtax takes effect. The county shall revise the  
2210 distribution proportions to reflect a change in the service area  
2211 of an entity receiving a distribution of the surtax proceeds. If  
2212 an entity declines its share of surtax revenue, such revenue  
2213 shall be redistributed proportionally to the entities that are  
2214 participating in the sharing of such revenue based on each  
2215 participating entity's average annual expenditures for fire  
2216 control and emergency fire rescue services in the preceding 5  
2217 fiscal years in proportion to the average annual total of the  
2218 expenditures for the participating entities in the preceding 5  
2219 fiscal years.

2220 (9) PENSION LIABILITY SURTAX.—

2221 (c) Pursuant to s. 212.054(4), the proceeds of the surtax  
2222 collected under this subsection, less an administrative fee that  
2223 may be retained by the department, shall be distributed by the  
2224 department to the local government.

2225 Section 23. This act first applies to remote sales made or  
2226 facilitated on or after July 1, 2021, by a person who made or  
2227 facilitated a substantial number of remote sales in calendar  
2228 year 2020. A marketplace seller shall consider only those sales  
2229 made outside of a marketplace to determine whether it made a  
2230 substantial number of remote sales in calendar year 2020.

2231 Section 24. (1) A person subject to the requirements of  
2232 this act to collect and remit the tax under chapter 212, Florida  
2233 Statutes, on remote sales is relieved of liability for tax,

202150e1

2234 penalty, and interest due on remote sales that occurred before  
2235 July 1, 2021, provided that the person registers with the  
2236 department before October 1, 2021. This subsection is also  
2237 intended to provide relief to a marketplace seller for remote  
2238 sales made before July 1, 2021, which were facilitated by a  
2239 marketplace provider. For a marketplace provider with a physical  
2240 presence in this state, this subsection is intended to provide  
2241 relief only for sales facilitated by the marketplace provider on  
2242 behalf of a marketplace seller. This subsection does not apply  
2243 to a person who is under audit; has been issued a bill, notice,  
2244 or demand for payment; or is under an administrative or judicial  
2245 proceeding as of July 1, 2021.

2246 (2) The department may not use data received from  
2247 registered marketplace providers or persons making remote sales  
2248 for the purposes of identifying use tax liabilities occurring  
2249 before July 1, 2021, from unregistered persons who but for their  
2250 purchases from the registered taxpayer would not be required to  
2251 remit sales or use tax directly to the department. This  
2252 subsection does not apply to a person who is under audit; has  
2253 been issued a bill, notice, or demand for payment; or is under  
2254 an administrative or judicial proceeding as of July 1, 2021.

2255 (3) This section does not establish a right to a refund or  
2256 credit of taxes already paid.

2257 Section 25. (1) The Department of Revenue is authorized,  
2258 and all conditions are deemed met, to adopt emergency rules  
2259 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
2260 administering this act.

2261 (2) Notwithstanding any other law, emergency rules adopted  
2262 pursuant to subsection (1) are effective for 6 months after

202150e1

2263 adoption and may be renewed during the pendency of procedures to  
2264 adopt permanent rules addressing the subject of the emergency  
2265 rules.

2266 (3) This section shall take effect upon this act becoming a  
2267 law and expires July 1, 2023.

2268 Section 26. Notwithstanding s. 287.057, Florida Statutes,  
2269 the Department of Revenue is authorized to contract with a  
2270 qualified vendor to provide services necessary to administer  
2271 this act without using a competitive solicitation process. The  
2272 authority granted to the Department of Revenue by this section  
2273 applies solely to the implementation and administration of this  
2274 act and may not be used for any other purpose. Such authority  
2275 ends, and any contract entered into pursuant to this section  
2276 still in force becomes void, upon the expiration of this  
2277 section. This section expires June 30, 2023.

2278 Section 27. For the 2020-2021 fiscal year, the sum of  
2279 \$353,000 in nonrecurring funds is appropriated from the General  
2280 Revenue Fund to the Department of Revenue for the purpose of  
2281 implementing this act. Funds remaining unexpended or  
2282 unencumbered from this appropriation as of June 30, 2021, shall  
2283 revert and be reappropriated for the same purpose in the 2021-  
2284 2022 fiscal year.

2285 Section 28. If any provision of this act or its application  
2286 to any person or circumstance is held invalid, the invalidity  
2287 does not affect other provisions or applications of the act  
2288 which can be given effect without the invalid provision or  
2289 application, and to this end the provisions of this act are  
2290 severable.

2291 Section 29. Except as otherwise expressly provided in this

202150e1

2292 act and except for this section, which shall take effect upon  
2293 this act becoming a law, this act shall take effect July 1,  
2294 2021.