

1                                   A bill to be entitled  
 2           An act relating to taxation; amending s. 196.1978,  
 3           F.S.; providing a property tax discount for certain  
 4           properties used to provide affordable housing to  
 5           specified low-income persons and families; amending s.  
 6           198.30, F.S.; deleting the requirement to report to  
 7           the Department of Revenue certain information on  
 8           estates of decedents whose wills have been probated;  
 9           amending s. 192.001, F.S.; amending the definition of  
 10          inventory; amending s. 206.02, F.S.; eliminating the  
 11          fee to apply for a license as a terminal supplier,  
 12          importer, exporter, blender, biodiesel manufacturer,  
 13          or wholesaler; amending s. 206.021, F.S.; eliminating  
 14          the fee to apply for a carrier license; amending s.  
 15          206.022, F.S.; eliminating the fee to apply for a  
 16          terminal operators license; amending s. 206.03, F.S.;  
 17          eliminating the requirement to show proof of payment  
 18          of the eliminated fees when applying for a license;  
 19          amending s. 206.045, F.S.; eliminating references to  
 20          the cost of applying for a license; repealing ss.  
 21          206.405 and 206.406, F.S.; repealing obsolete language  
 22          referencing the receipt and deposit of funds received  
 23          from the payment of license fees; amending s. 206.41,  
 24          F.S.; eliminating the fee deducted from quarterly  
 25          motor fuel refund claims to qualified taxpayers;

26 | amending s. 206.9943, F.S.; eliminating the fee to  
 27 | apply for a pollutant tax license; amending s.  
 28 | 206.9952, F.S.; eliminating the fee to apply for a  
 29 | natural gas fuel retailer license; amending s.  
 30 | 206.9865, F.S.; eliminating the fee to apply for a  
 31 | aviation fuel license as a commercial air carrier;  
 32 | amending 210.20, F.S.; repealing paragraph (c) of  
 33 | subsection (2) of the section; relating to  
 34 | distribution of cigarette taxes for use in biomedical  
 35 | research; amending s. 212.031, F.S.; reducing the tax  
 36 | levied on the renting, leasing, letting, or granting  
 37 | of a license for the use of real property; providing  
 38 | applicability; amending s. 212.04, F.S.; providing for  
 39 | the refund or credit of taxes paid on admissions  
 40 | subsequently resold to exempt entities; amending s.  
 41 | 212.0515, F.S.; eliminating the requirement to post a  
 42 | notice on all vending machines indicating that the  
 43 | owner has registered with the Department of Revenue;  
 44 | amending s. 212.0596, F.S.; eliminating references to  
 45 | registration fees when applying as a sales tax dealer;  
 46 | amending s. 212.08, F.S.; increasing the portion of  
 47 | the sales price for certain farm trailers that is  
 48 | exempt from the sales and use tax; exempting certain  
 49 | animal and aquaculture health products, fencing  
 50 | materials, and oxygen products from the sales and use

51 tax; removing obsolete references and specifying the  
52 total amount of community contribution tax credits  
53 which may be granted against the sales and use tax for  
54 contributions made to eligible sponsors of specified  
55 projects; extending the expiration date of the  
56 community contribution tax credit program; providing a  
57 sales tax exemption for diapers and incontinence  
58 products; providing a sales tax exemption for products  
59 used to absorb menstrual flow; providing an annual  
60 sales tax holiday for purchases of certain clothing  
61 and footwear by eligible military veterans; providing  
62 definitions; authorizing certain dealers to elect not  
63 to participate in such tax exemptions; providing  
64 requirements for such dealers; providing a sales tax  
65 exemption for certain sales to related persons as  
66 described under a specified federal law provision;  
67 amending s. 212.18, F.S.; eliminating the fee to apply  
68 for a certificate of registration as a sales tax  
69 dealer; amending s. 220.03, F.S.; extending the  
70 expiration date applicable to the definition of the  
71 term "community contribution"; extending the  
72 expiration date applicable to, the definition of the  
73 term "project"; amending s. 220.183, F.S.; removing  
74 obsolete references and specifying the total amount of  
75 community contribution tax credits which may be

76 | granted for contributions made to eligible sponsors of  
 77 | specified projects; amending s. 220.1845, F.S.;  
 78 | specifying a monetary cap on the grant of contaminated  
 79 | site rehabilitation tax credits available for the  
 80 | year; amending s. 220.196, F.S.; specifying the amount  
 81 | of research and development tax credits that may be  
 82 | granted to business enterprises in a future year;  
 83 | amending s. 220.33, F.S.; changing the filing date for  
 84 | estimated tax for corporate income tax filings under  
 85 | certain circumstances; amending s. 320.10, F.S.;  
 86 | providing an exemption for highway safety fees for  
 87 | certain marine boat trailers; amending s. 336.021,  
 88 | F.S.; providing guidance regarding the timing for the  
 89 | reimposition of local option motor fuel taxes by a  
 90 | county; amending 336.025, F.S.; providing guidance  
 91 | regarding the timing for the reimposition of local  
 92 | option motor fuel taxes by a county; amending s.  
 93 | 376.30781, F.S.; revising the total amount of tax  
 94 | credits available for the rehabilitation of  
 95 | drycleaning-solvent-contaminated sites and brownfield  
 96 | areas for a specified period; amending s. 376.70,  
 97 | F.S.; eliminating the fee to register and remit gross  
 98 | receipt tax as a drycleaning facility; amending s.  
 99 | 376.71, F.S.; eliminating the reference to the fee to  
 100 | register for gross receipt tax for certain exempt

101 facilities; amending s. 376.75, F.S.; eliminating the  
 102 fee to apply for a pollutant tax license to import  
 103 perchloroethylene; amending s. 443.131, F.S.;  
 104 providing options if the due date for reemployment tax  
 105 falls on a Saturday, Sunday or major holiday; amending  
 106 s. 443.141, F.S.; providing options if the due date  
 107 for reemployment tax falls on a Saturday, Sunday or  
 108 major holiday; amending s. 443.163, F.S.; providing  
 109 options for waiver of penalties for late filed  
 110 returns; amending s. 563.01, F.S.; amending the  
 111 definition of "beer" and "malt beverage"; amending s.  
 112 624.5105, F.S.; removing obsolete references and  
 113 specifying the total amount of community contribution  
 114 tax credits which may be granted for contributions  
 115 made to eligible sponsors of specified projects;  
 116 amending s. 733.2121, F.S.; providing that a personal  
 117 representative only needs to serve notice of creditors  
 118 to the Department of Revenue when the department is  
 119 determined to be a creditor; providing a sales tax  
 120 exemption for the retail sale of certain clothes and  
 121 school supplies during a specified period; providing  
 122 exceptions; authorizing certain dealers to elect not  
 123 to participate in such tax exemptions; providing  
 124 requirements for such dealers; providing a sales tax  
 125 exemption for the retail sale of certain items related

126 to disaster preparedness during a specified period;  
 127 providing exceptions; amending ch. 2015-221, Laws of  
 128 Florida; providing a sales tax exemption for the  
 129 retail sale of certain college textbooks during a  
 130 specified period; providing exceptions; authorizing  
 131 the Department of Revenue to adopt emergency rules;  
 132 providing appropriations; providing an effective  
 133 dates.

134

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

136

137 Section 1. Effective January 1, 2018, section 196.1978,  
 138 Florida Statutes, is amended to read:

139 196.1978 Affordable housing property exemption.—

140 (1) Property used to provide affordable housing to  
 141 eligible persons as defined by s. 159.603 and natural persons or  
 142 families meeting the extremely-low-income, very-low-income, low-  
 143 income, or moderate-income limits specified in s. 420.0004,  
 144 which is owned entirely by a nonprofit entity that is a  
 145 corporation not for profit, qualified as charitable under s.  
 146 501(c)(3) of the Internal Revenue Code and in compliance with  
 147 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned  
 148 by an exempt entity and used for a charitable purpose, and those  
 149 portions of the affordable housing property that provide housing  
 150 to natural persons or families classified as extremely low

151 income, very low income, low income, or moderate income under s.  
152 420.0004 are exempt from ad valorem taxation to the extent  
153 authorized under s. 196.196. All property identified in this  
154 section must comply with the criteria provided under s. 196.195  
155 for determining exempt status and applied by property appraisers  
156 on an annual basis. The Legislature intends that any property  
157 owned by a limited liability company which is disregarded as an  
158 entity for federal income tax purposes pursuant to Treasury  
159 Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole  
160 member.

161 (2) (a) Notwithstanding ss. 196.195 and 196.196, property  
162 in a multifamily project that meets the requirements of  
163 subparagraphs 1. and 2. is considered property used for a  
164 charitable purpose and shall receive a 50-percent discount from  
165 the amount of ad valorem tax otherwise owed beginning in the  
166 16th year of the term of the recorded agreement on those  
167 portions of the affordable housing property that provide housing  
168 to natural persons or families meeting the extremely-low-  
169 income, very-low-income, or low-income limits specified in s.  
170 420.0004. The multifamily project must:

171 1. Contain more than 70 units that are used to provide  
172 affordable housing to natural persons or families meeting the  
173 extremely-low-income, very-low-income, or low-income limits  
174 specified in s. 420.0004; and

175 2. Be subject to an agreement with the Florida Housing

176 Finance Corporation recorded in the official records of the  
177 county in which the property is located to provide affordable  
178 housing to extremely-low-income, very-low-income, or low-income  
179 persons.

180

181 This discount terminates if the property no longer serves  
182 extremely-low-income, very-low-income, or low-income persons  
183 pursuant to the recorded agreement.

184 (b) To receive the discount under paragraph (a), a  
185 qualified applicant must submit an application to the county  
186 property appraiser by March 1.

187 (c) The property appraiser shall apply the discount by  
188 reducing the taxable value before certifying the tax roll to the  
189 tax collector.

190 1. The property appraiser shall first ascertain all other  
191 applicable exemptions, including exemptions provided pursuant to  
192 local option, and deduct all other exemptions from the assessed  
193 value.

194 2. Fifty percent of the remaining value shall be  
195 subtracted to yield the discounted taxable value.

196 3. The resulting taxable value shall be included in the  
197 certification for use by taxing authorities in setting millage.

198 4. The property appraiser shall place the discounted  
199 amount on the tax roll when it is extended.

200 Section 2. Effective upon this act becoming a law, section



201 198.30, Florida Statutes, is amended to read:

202       198.30 Circuit judge to report names of decedents, etc.—  
 203 Each circuit judge of this state shall, on or before the 10th  
 204 day of every month, notify the Agency for Health Care  
 205 Administration ~~department~~ of the names of all decedents; the  
 206 names and addresses of the respective personal representatives,  
 207 administrators, or curators appointed; the amount of the bonds,  
 208 if any, required by the court; and the probable value of the  
 209 estates, in all estates of decedents whose wills have been  
 210 probated or propounded for probate before the circuit judge or  
 211 upon which letters testamentary or upon whose estates letters of  
 212 administration or curatorship have been sought or granted,  
 213 during the preceding month; and such report shall contain any  
 214 other information which the circuit judge may have concerning  
 215 the estates of such decedents. ~~In addition, a copy of this~~  
 216 ~~report shall be provided to the Agency for Health Care~~  
 217 ~~Administration.~~ A circuit judge shall also furnish forthwith  
 218 such further information, from the records and files of the  
 219 circuit court in regard to such estates, as the department may  
 220 from time to time require.

221       Section 3. Paragraph (c) of subsection (11) of section  
 222 192.001, Florida Statutes, is amended to read:

223       192.001 Definitions.—All definitions set out in chapters 1  
 224 and 200 that are applicable to this chapter are included herein.  
 225 In addition, the following definitions shall apply in the

226 | imposition of ad valorem taxes:

227 |       (11) "Personal property," for the purposes of ad valorem  
228 | taxation, shall be divided into four categories as follows:

229 |       (c)1. "Inventory" means only those chattels consisting of  
230 | items commonly referred to as goods, wares, and merchandise (as  
231 | well as inventory) which are held for sale or lease to customers  
232 | in the ordinary course of business. Supplies and raw materials  
233 | shall be considered to be inventory only to the extent that they  
234 | are acquired for sale or lease to customers in the ordinary  
235 | course of business or will physically become a part of  
236 | merchandise intended for sale or lease to customers in the  
237 | ordinary course of business. Partially finished products which  
238 | when completed will be held for sale or lease to customers in  
239 | the ordinary course of business shall be deemed items of  
240 | inventory. All livestock shall be considered inventory. Items of  
241 | inventory held for lease to customers in the ordinary course of  
242 | business, rather than for sale, shall be deemed inventory only  
243 | prior to the initial lease of such items. For the purposes of  
244 | this section, fuels used in the production of electricity shall  
245 | be considered inventory.

246 |       2. Construction and agricultural equipment weighing 1,000  
247 | pounds or more that is returned to a dealership under a rent to  
248 | purchase option and held for sale to customers in the ordinary  
249 | course of business shall be deemed inventory. This subparagraph  
250 | may not be considered in determining whether property that is

251 not construction and agricultural equipment weighing 1,000  
 252 pounds or more that is returned under a rent to purchase option  
 253 is deemed inventory under subparagraph 1.

254 Section 4. Effective January 1, 2018, subsections (2),  
 255 (3), (4), and (8) of section 206.02, Florida Statutes, are  
 256 amended to read:

257 206.02 Application for license; temporary license;  
 258 terminal suppliers, importers, exporters, blenders, biodiesel  
 259 manufacturers, and wholesalers.—

260 (2) To procure a terminal supplier license, a person shall  
 261 file with the department an application under oath, and in such  
 262 form as the department may prescribe, setting forth:

263 (a) The name under which the person will transact business  
 264 within the state and that person's registration number under s.  
 265 4101 of the Internal Revenue Code.

266 (b) The location, with street number address, of his or  
 267 her principal office or place of business and the location where  
 268 records will be made available for inspection.

269 (c) The name and complete residence address of the owner  
 270 or the names and addresses of the partners, if such person is a  
 271 partnership, or of the principal officers, if such person is a  
 272 corporation or association; and, if such person is a corporation  
 273 organized under the laws of another state, territory, or  
 274 country, he or she shall also indicate the state, territory, or  
 275 country where the corporation is organized and the date the

276 corporation was registered with the Department of State as a  
 277 foreign corporation authorized to transact business in the  
 278 state.

279  
 280 ~~The application shall require a \$30 license tax. Each license~~  
 281 ~~shall be renewed annually through application, including an~~  
 282 ~~annual \$30 license tax.~~

283 (3) To procure an importer, exporter, or blender of motor  
 284 fuels license, a person shall file with the department an  
 285 application under oath, and in such form as the department may  
 286 prescribe, setting forth:

287 (a) The name under which the person will transact business  
 288 within the state.

289 (b) The location, with street number address, of his or  
 290 her principal office or place of business and the location where  
 291 records will be made available for inspection.

292 (c) The name and complete residence address of the owner  
 293 or the names and addresses of the partners, if such person is a  
 294 partnership, or of the principal officers, if such person is a  
 295 corporation or association; and, if such person is a corporation  
 296 organized under the laws of another state, territory, or  
 297 country, he or she shall also indicate the state, territory, or  
 298 country where the corporation is organized and the date the  
 299 corporation was registered with the Department of State as a  
 300 foreign corporation authorized to transact business in the

301 state.

302

303 ~~The application shall require a \$30 license tax. Each license~~  
 304 ~~shall be renewed annually through application, including an~~  
 305 ~~annual \$30 license tax.~~

306 (4) To procure a wholesaler of motor fuel license, a  
 307 person shall file with the department an application under oath  
 308 and in such form as the department may prescribe, setting forth:

309 (a) The name under which the person will transact business  
 310 within the state.

311 (b) The location, with street number address, of his or  
 312 her principal office or place of business within this state and  
 313 the location where records will be made available for  
 314 inspection.

315 (c) The name and complete residence address of the owner  
 316 or the names and addresses of the partners, if such person is a  
 317 partnership, or of the principal officers, if such person is a  
 318 corporation or association; and, if such person is a corporation  
 319 organized under the laws of another state, territory, or  
 320 country, he or she shall also indicate the state, territory, or  
 321 country where the corporation is organized and the date the  
 322 corporation was registered with the Department of State as a  
 323 foreign corporation authorized to transact business in the  
 324 state.

325

326 ~~The application shall require a \$30 license tax. Each license~~  
 327 ~~shall be renewed annually through application, including an~~  
 328 ~~annual \$30 license fee.~~

329 (8) (a) Notwithstanding any provision to the contrary  
 330 contained in this chapter, the department may grant a temporary  
 331 fuel license for immediate use if:

332 1. The Governor has declared a state of emergency under s.  
 333 252.36; or

334 2. The President of the United States has declared a major  
 335 disaster in this state or in any other state or territory of the  
 336 United States.

337 (b) Notwithstanding the provisions of this chapter  
 338 requiring a license ~~tax~~ and a bond or criminal background check,  
 339 the department may issue a temporary license as an importer or  
 340 exporter to a person who holds a valid Florida wholesaler  
 341 license or to a person who is an unlicensed dealer. A license  
 342 may be issued under this subsection only to a business that has  
 343 a physical location in this state and holds a valid Florida  
 344 sales and use tax certificate of registration or that holds a  
 345 valid fuel license issued by another state.

346 (c) A temporary license expires on the last day of the  
 347 month following the month in which the temporary license was  
 348 issued. The department may extend any temporary license on a  
 349 month-to-month basis during the period of a declared state of  
 350 emergency or major disaster as provided in this subsection. If

351 the department extends a temporary license, the extended license  
 352 expires on the last day of the month in which the temporary  
 353 license was extended.

354 (d) In order to procure a temporary license, a nonresident  
 355 business must provide to the department the information required  
 356 in subsection (4); the federal identification number of the  
 357 business or, if such number is unavailable, the social security  
 358 number of the owner; and any other information that is required  
 359 by the department.

360 (e) A temporary license authorized by this subsection may  
 361 not be renewed if the licensee has not filed the required  
 362 returns or made payment of the taxes required under this  
 363 chapter.

364 Section 5. Effective January 1, 2018, subsections (3) and  
 365 (5) of section 206.021, Florida Statutes, are amended to read:

366 206.021 Application for license; carriers.—

367 (3) ~~The application shall require a \$30 license tax. Each~~  
 368 license shall be renewed annually through application, ~~including~~  
 369 ~~an annual \$30 license tax.~~

370 (5) (a) Notwithstanding any provision to the contrary  
 371 contained in this chapter, the department may grant a temporary  
 372 fuel license for immediate use if:

- 373 1. The Governor has declared a state of emergency under s.  
 374 252.36; or
- 375 2. The President of the United States has declared a major

376 disaster in this state or in any other state or territory of the  
 377 United States.

378 (b) Notwithstanding the provisions of this chapter  
 379 requiring a license ~~tax~~ and a bond or criminal background check,  
 380 the department may issue a temporary license as a carrier to a  
 381 person who holds a valid Florida wholesaler, importer, exporter,  
 382 or blender license or to a person who is an unlicensed dealer. A  
 383 license may be issued under this subsection only to a business  
 384 that has a physical location in this state and holds a valid  
 385 Florida sales and use tax certificate of registration or that  
 386 holds a valid fuel license issued by another state.

387 (c) A temporary license expires on the last day of the  
 388 month following the month in which the temporary license was  
 389 issued. The department may extend any temporary license on a  
 390 month-to-month basis during the period of a declared state of  
 391 emergency or major disaster as provided in this subsection. If  
 392 the department extends a temporary license, the extended license  
 393 expires on the last day of the month in which the temporary  
 394 license was extended.

395 (d) In order to procure a temporary license, a nonresident  
 396 business must provide to the department the information required  
 397 in subsection (2); the federal identification number of the  
 398 business or, if such number is unavailable, the social security  
 399 number of the owner; and any other information that is required  
 400 by the department.



401 (e) A temporary license authorized by this subsection may  
 402 not be renewed if the licensee has not filed the required  
 403 returns or made payment of the taxes required under this  
 404 chapter.

405 Section 6. Effective January 1, 2018, subsection (2) of  
 406 section 206.022, Florida Statutes, is amended to read:

407 206.022 Application for license; terminal operators.—

408 (2) ~~The application shall require a \$30 license tax. Each~~  
 409 ~~license shall be renewed annually through application, including~~  
 410 ~~an annual \$30 license tax.~~

411 Section 7. Effective January 1, 2018, subsection (1) of  
 412 section 206.03, Florida Statutes, is amended to read:

413 206.03 Licensing of terminal suppliers, importers,  
 414 exporters, and wholesalers.—

415 (1) The application in proper form having been accepted  
 416 for filing, ~~the filing fee paid,~~ and the bond accepted and  
 417 approved, except as provided in s. 206.05(1), the department  
 418 shall issue to such person a license to transact business in the  
 419 state, subject to cancellation of such license as provided by  
 420 law.

421 Section 8. Effective January 1, 2018, section 206.045,  
 422 Florida Statutes, is amended to read:

423 206.045 Licensing period; ~~cost for license issuance.~~—

424 Beginning January 1, 1998, the licensing period under this  
 425 chapter shall be a calendar year, or any part thereof. ~~The cost~~

426 ~~of any such license issued pursuant to this chapter shall be~~  
 427 ~~\$30.~~

428 Section 9. Effective January 1, 2018, sections 206.405 and  
 429 206.406, Florida Statutes, are hereby repealed.

430 Section 10. Effective January 1, 2018, paragraph (c) of  
 431 subsection (5) of section 206.41, Florida Statutes, is amended  
 432 to read:

433 206.41 State taxes imposed on motor fuel.-

434 (5)

435 (c)1. No refund may be authorized unless a sworn  
 436 application therefor containing such information as the  
 437 department may determine is filed with the department not later  
 438 than the last day of the month following the quarter for which  
 439 the refund is claimed. However, when a justified excuse for late  
 440 filing is presented to the department and the last preceding  
 441 claim was filed on time, the deadline for filing may be extended  
 442 an additional month. No refund will be authorized unless the  
 443 amount due is for \$5 or more for any refund period and unless  
 444 application is made upon forms prescribed by the department.

445 2. Claims made for refunds provided pursuant to subsection  
 446 (4) shall be paid quarterly. ~~The department shall deduct a fee~~  
 447 ~~of \$2 for each claim, which fee shall be deposited in the~~  
 448 ~~General Revenue Fund.~~

449 Section 11. Effective January 1, 2018, subsection (3) of  
 450 section 206.9943, Florida Statutes, is amended to read:

451 206.9943 Pollutant tax license.—

452 (3) The license must be renewed annually, ~~and the fee for~~  
 453 ~~original application or renewal is \$30.~~

454 Section 12. Effective January 1, 2018, subsection (3) of  
 455 section 206.9865, Florida Statutes, is amended to read:

456 206.9865 Commercial air carriers; registration;  
 457 reporting.—

458 (3) The application must be renewed annually ~~and the fee~~  
 459 ~~for application or renewal is \$30.~~

460 Section 13. Effective January 1, 2018, subsection (9) of  
 461 section 206.9952, Florida Statutes, is amended to read:

462 206.9952 Application for license as a natural gas fuel  
 463 retailer.—

464 (9) ~~The license application requires a license fee of \$5.~~  
 465 Each license shall be renewed annually by submitting a  
 466 reapplication ~~and the license fee to the department. The license~~  
 467 ~~fee shall be paid to the department for deposit into the General~~  
 468 ~~Revenue Fund.~~

469 Section 14. Paragraph (c) of subsection (2) of section  
 470 210.20, Florida Statutes, is repealed.

471 Section 15. Effective January 1, 2018, paragraphs (c) and  
 472 (d) and are amended and paragraph (e) is added to subsection (1)  
 473 of section 212.031, Florida Statutes, to read:

474 212.031 Tax on rental or license fee for use of real  
 475 property.—

476 (1)

477 (c) For the exercise of such privilege, a tax is levied in

478 an amount equal to 5.5 ~~6~~ percent, except for the period

479 beginning January 1, 2018, and ending December 31, 2019, during

480 which period the tax shall be levied in an amount equal to 4.5

481 percent, of and on the total rent or license fee charged for

482 such real property by the person charging or collecting the

483 rental or license fee. The total rent or license fee charged for

484 such real property shall include payments for the granting of a

485 privilege to use or occupy real property for any purpose and

486 shall include base rent, percentage rents, or similar charges.

487 Such charges shall be included in the total rent or license fee

488 subject to tax under this section whether or not they can be

489 attributed to the ability of the lessor's or licensor's property

490 as used or operated to attract customers. Payments for

491 intrinsically valuable personal property such as franchises,

492 trademarks, service marks, logos, or patents are not subject to

493 tax under this section. In the case of a contractual arrangement

494 that provides for both payments taxable as total rent or license

495 fee and payments not subject to tax, the tax shall be based on a

496 reasonable allocation of such payments and shall not apply to

497 that portion which is for the nontaxable payments.

498 (d) When the rental or license fee of any such real

499 property is paid by way of property, goods, wares, merchandise,

500 services, or other thing of value, the tax shall be at the rate

501 of 5.5 ~~6~~ percent, except for the period beginning January 1,  
 502 2018, and ending December 31, 2019, during which period the tax  
 503 shall be levied in an amount equal to 4.5 percent, of the value  
 504 of the property, goods, wares, merchandise, services, or other  
 505 thing of value.

506 (e) The tax rate in effect at the time that the tenant or  
 507 person occupies, uses, or is entitled to the occupancy or use of  
 508 the real property is the tax rate applicable to a transaction  
 509 taxable pursuant to this section, regardless of when a rent or  
 510 license fee payment is due or paid. The applicable tax rate may  
 511 not be avoided by delaying or accelerating rent or license fee  
 512 payments.

513 Section 16. Paragraph (c) of subsection (1) of section  
 514 212.04, Florida Statutes, is amended to read:

515 212.04 Admissions tax; rate, procedure, enforcement.—

516 (1)

517 (c)1. The provisions of this chapter that authorize a tax-  
 518 exempt sale for resale do not apply to sales of admissions.  
 519 However, if a purchaser of an admission subsequently resells the  
 520 admission for more than the amount paid, the purchaser shall  
 521 collect tax on the full sales price and may take credit for the  
 522 amount of tax previously paid. If the purchaser of the admission  
 523 subsequently resells it for an amount equal to or less than the  
 524 amount paid, the purchaser may ~~shall~~ not collect any additional  
 525 tax or, ~~nor shall the purchaser~~ be allowed to take credit for

526 | the amount of tax previously paid.

527 |       2. If a purchaser subsequently resells an admission to an  
 528 | entity that has a valid sales tax exemption certificate from the  
 529 | department, excluding an annual resale certificate, the  
 530 | purchaser may seek a refund or credit from the vendor. Upon an  
 531 | adequate showing of the ultimate exempt nature of the  
 532 | transaction, the vendor shall refund or credit the tax paid by  
 533 | the purchaser and may then seek a refund or credit of the tax  
 534 | from the department based on the ultimate exempt nature of the  
 535 | transaction. The refund or credit is allowable only if the  
 536 | vendor can show that the tax on the exempt transaction has been  
 537 | remitted to the department. If the tax has not yet been remitted  
 538 | to the department, the vendor may retain the exemption  
 539 | documentation in lieu of remitting tax to the department.

540 |       Section 17. Effective January 1, 2018, subsections (3),  
 541 | (4), and (7) of section 212.0515, Florida Statutes, are amended  
 542 | to read:

543 |       212.0515 Sales from vending machines; sales to vending  
 544 | machine operators; special provisions; registration; penalties.—

545 |       (3) (a) An operator of a vending machine may not operate or  
 546 | cause to be operated in this state any vending machine until the  
 547 | operator has registered with the department, and has obtained a  
 548 | separate registration certificate for each county in which such  
 549 | machines are located, ~~and has affixed a notice to each vending~~  
 550 | ~~machine selling food or beverages. The notice must be~~

551 ~~conspicuously displayed on the vending machine when it is being~~  
552 ~~operated in this state and shall contain the following language~~  
553 ~~in conspicuous type: NOTICE TO CUSTOMER: FLORIDA LAW REQUIRES~~  
554 ~~THIS NOTICE TO BE POSTED ON ALL FOOD AND BEVERAGE VENDING~~  
555 ~~MACHINES. REPORT ANY MACHINE WITHOUT A NOTICE TO (TOLL-FREE~~  
556 ~~NUMBER). YOU MAY BE ELIGIBLE FOR A CASH REWARD. DO NOT USE THIS~~  
557 ~~NUMBER TO REPORT PROBLEMS WITH THE VENDING MACHINE SUCH AS LOST~~  
558 ~~MONEY OR OUT-OF-DATE PRODUCTS.~~

559 (b) The department shall establish a toll-free number to  
560 report any violations of this section. ~~Upon a determination that~~  
561 ~~a violation has occurred, the department shall pay the informant~~  
562 ~~a reward of up to 10 percent of previously unpaid taxes~~  
563 ~~recovered as a result of the information provided. A person who~~  
564 ~~receives information concerning a violation of this section from~~  
565 ~~an employee as specified in s. 213.30 is not eligible for a cash~~  
566 ~~reward.~~

567 ~~(4) A penalty of \$250 per machine is imposed on an~~  
568 ~~operator who fails to properly obtain and display the required~~  
569 ~~notice on any machine. Penalties accrue interest as provided for~~  
570 ~~delinquent taxes under this chapter and apply in addition to all~~  
571 ~~other applicable taxes, interest, and penalties.~~

572 (7) The department may adopt rules necessary to administer  
573 the provisions of this section ~~and may establish a schedule for~~  
574 ~~phasing in the requirement that existing notices be replaced~~  
575 ~~with revised notices displayed on vending machines.~~

576 Section 18. Effective January 1, 2018, subsection (7) of  
 577 section 212.0596, Florida Statutes, is amended to read:

578 212.0596 Taxation of mail order sales.—

579 (7) The department may establish by rule procedures for  
 580 collecting the use tax from unregistered persons who but for  
 581 their mail order purchases would not be required to remit sales  
 582 or use tax directly to the department. The procedures may  
 583 provide for waiver of registration ~~and registration fees,~~  
 584 provisions for irregular remittance of tax, elimination of the  
 585 collection allowance, and nonapplication of local option  
 586 surtaxes.

587 Section 19. Paragraph (b) of subsection (3) and paragraphs  
 588 (a) and (p) of subsection (5) of section 212.08, Florida  
 589 Statutes, are amended, paragraphs (ooo) and (ppp) are added to  
 590 subsection (7), and subsections (19) and (20) are added to that  
 591 section to read:

592 212.08 Sales, rental, use, consumption, distribution, and  
 593 storage tax; specified exemptions.—The sale at retail, the  
 594 rental, the use, the consumption, the distribution, and the  
 595 storage to be used or consumed in this state of the following  
 596 are hereby specifically exempt from the tax imposed by this  
 597 chapter.

598 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

599 (b) The tax may not be imposed on that portion of the  
 600 sales price below \$25,000 ~~\$20,000~~ for a trailer weighing 12,000



601 pounds or less and purchased by a farmer for exclusive use in  
 602 agricultural production or to transport farm products from his  
 603 or her farm to the place where the farmer transfers ownership of  
 604 the farm products to another. This exemption is not forfeited by  
 605 using a trailer to transport the farmer's farm equipment. The  
 606 exemption provided under this paragraph does not apply to the  
 607 lease or rental of a trailer.

608 (5) EXEMPTIONS; ACCOUNT OF USE.—

609 (a) Items in agricultural use and certain nets.—There are  
 610 exempt from the tax imposed by this chapter nets designed and  
 611 used exclusively by commercial fisheries; disinfectants,  
 612 fertilizers, insecticides, pesticides, herbicides, fungicides,  
 613 and weed killers used for application on crops or groves,  
 614 including commercial nurseries and home vegetable gardens, used  
 615 in dairy barns or on poultry farms for the purpose of protecting  
 616 poultry or livestock, or used directly on poultry or livestock;  
 617 animal health products which are administered to, applied to, or  
 618 consumed by livestock or poultry for alleviation of pain or the  
 619 cure or prevention of sickness, disease, or suffering, including  
 620 antiseptics, absorbent cotton, gauze for bandages, lotions,  
 621 vaccines, vitamins, and worm remedies; aquaculture health  
 622 products; portable containers or movable receptacles in which  
 623 portable containers are placed, used for processing farm  
 624 products; field and garden seeds, including flower seeds;  
 625 nursery stock, seedlings, cuttings, or other propagative

626 material purchased for growing stock; seeds, seedlings,  
 627 cuttings, and plants used to produce food for human consumption;  
 628 cloth, plastic, and other similar materials used for shade,  
 629 mulch, or protection from frost or insects on a farm; hog wire  
 630 and nylon mesh netting used on a farm for protection from  
 631 predatory or destructive animals; barbed wire fencing, including  
 632 gates and materials used to construct or repair such fencing,  
 633 used on a beef or dairy cattle farm; compressed or liquefied  
 634 oxygen used in aquaculture production; stakes used by a farmer  
 635 to support plants during agricultural production; generators  
 636 used on poultry farms; and liquefied petroleum gas or other fuel  
 637 used to heat a structure in which started pullets or broilers  
 638 are raised; however, such exemption is not allowed unless the  
 639 purchaser or lessee signs a certificate stating that the item to  
 640 be exempted is for the exclusive use designated herein. Also  
 641 exempt are cellophane wrappers, glue for tin and glass  
 642 (apiarists), mailing cases for honey, shipping cases, window  
 643 cartons, and baling wire and twine used for baling hay, when  
 644 used by a farmer to contain, produce, or process an agricultural  
 645 commodity.

646 (p) Community contribution tax credit for donations.—

647 1. Authorization.—Persons who are registered with the  
 648 department under s. 212.18 to collect or remit sales or use tax  
 649 and who make donations to eligible sponsors are eligible for tax  
 650 credits against their state sales and use tax liabilities as

651 provided in this paragraph:

652 a. The credit shall be computed as 50 percent of the  
653 person's approved annual community contribution.

654 b. The credit shall be granted as a refund against state  
655 sales and use taxes reported on returns and remitted in the 12  
656 months preceding the date of application to the department for  
657 the credit as required in sub-subparagraph 3.c. If the annual  
658 credit is not fully used through such refund because of  
659 insufficient tax payments during the applicable 12-month period,  
660 the unused amount may be included in an application for a refund  
661 made pursuant to sub-subparagraph 3.c. in subsequent years  
662 against the total tax payments made for such year. Carryover  
663 credits may be applied for a 3-year period without regard to any  
664 time limitation that would otherwise apply under s. 215.26.

665 c. A person may not receive more than \$200,000 in annual  
666 tax credits for all approved community contributions made in any  
667 one year.

668 d. All proposals for the granting of the tax credit  
669 require the prior approval of the Department of Economic  
670 Opportunity.

671 e. The total amount of tax credits which may be granted  
672 for all programs approved under this paragraph, s. 220.183, and  
673 s. 624.5105 is ~~\$18.4 million in the 2015-2016 fiscal year, \$21.4~~  
674 ~~million in the 2016-2017 fiscal year, and \$21.4 million~~ annually  
675 ~~in the 2017-2018 fiscal year~~ for projects that provide housing

676 | opportunities for persons with special needs or homeownership  
 677 | opportunities for low-income households or very-low-income  
 678 | households and \$3.5 million annually for all other projects. As  
 679 | used in this paragraph, the term "person with special needs" has  
 680 | the same meaning as in s. 420.0004 and the terms "low-income  
 681 | person," "low-income household," "very-low-income person," and  
 682 | "very-low-income household" have the same meanings as in s.  
 683 | 420.9071.

684 |       f. A person who is eligible to receive the credit provided  
 685 | in this paragraph, s. 220.183, or s. 624.5105 may receive the  
 686 | credit only under one section of the person's choice.

687 |       2. Eligibility requirements.—

688 |       a. A community contribution by a person must be in the  
 689 | following form:

- 690 |       (I) Cash or other liquid assets;
- 691 |       (II) Real property, including 100 percent ownership of a  
 692 | real property holding company;
- 693 |       (III) Goods or inventory; or
- 694 |       (IV) Other physical resources identified by the Department  
 695 | of Economic Opportunity.

696 |  
 697 | For purposes of this subparagraph, the term "real property  
 698 | holding company" means a Florida entity, such as a Florida  
 699 | limited liability company, that is wholly owned by the person;  
 700 | is the sole owner of real property, as defined in s.

701 192.001(12), located in the state; is disregarded as an entity  
 702 for federal income tax purposes pursuant to 26 C.F.R. s.  
 703 301.7701-3(b)(1)(ii); and at the time of contribution to an  
 704 eligible sponsor, has no material assets other than the real  
 705 property and any other property that qualifies as a community  
 706 contribution.

707       b. All community contributions must be reserved  
 708 exclusively for use in a project. As used in this sub-  
 709 subparagraph, the term "project" means activity undertaken by an  
 710 eligible sponsor which is designed to construct, improve, or  
 711 substantially rehabilitate housing that is affordable to low-  
 712 income households or very-low-income households; designed to  
 713 provide housing opportunities for persons with special needs;  
 714 designed to provide commercial, industrial, or public resources  
 715 and facilities; or designed to improve entrepreneurial and job-  
 716 development opportunities for low-income persons. A project may  
 717 be the investment necessary to increase access to high-speed  
 718 broadband capability in a rural community that had an enterprise  
 719 zone designated pursuant to chapter 290 as of May 1, 2015,  
 720 including projects that result in improvements to communications  
 721 assets that are owned by a business. A project may include the  
 722 provision of museum educational programs and materials that are  
 723 directly related to a project approved between January 1, 1996,  
 724 and December 31, 1999, and located in an area which was in an  
 725 enterprise zone designated pursuant to s. 290.0065 as of May 1,

726 2015. This paragraph does not preclude projects that propose to  
727 construct or rehabilitate housing for low-income households or  
728 very-low-income households on scattered sites or housing  
729 opportunities for persons with special needs. With respect to  
730 housing, contributions may be used to pay the following eligible  
731 special needs, low-income, and very-low-income housing-related  
732 activities:

733 (I) Project development impact and management fees for  
734 special needs, low-income, or very-low-income housing projects;

735 (II) Down payment and closing costs for persons with  
736 special needs, low-income persons, and very-low-income persons;

737 (III) Administrative costs, including housing counseling  
738 and marketing fees, not to exceed 10 percent of the community  
739 contribution, directly related to special needs, low-income, or  
740 very-low-income projects; and

741 (IV) Removal of liens recorded against residential  
742 property by municipal, county, or special district local  
743 governments if satisfaction of the lien is a necessary precedent  
744 to the transfer of the property to a low-income person or very-  
745 low-income person for the purpose of promoting home ownership.  
746 Contributions for lien removal must be received from a  
747 nonrelated third party.

748 c. The project must be undertaken by an "eligible  
749 sponsor," which includes:

750 (I) A community action program;

- 751 (II) A nonprofit community-based development organization
- 752 whose mission is the provision of housing for persons with
- 753 special needs, low-income households, or very-low-income
- 754 households or increasing entrepreneurial and job-development
- 755 opportunities for low-income persons;
- 756 (III) A neighborhood housing services corporation;
- 757 (IV) A local housing authority created under chapter 421;
- 758 (V) A community redevelopment agency created under s.
- 759 163.356;
- 760 (VI) A historic preservation district agency or
- 761 organization;
- 762 (VII) A local workforce development board;
- 763 (VIII) A direct-support organization as provided in s.
- 764 1009.983;
- 765 (IX) An enterprise zone development agency created under
- 766 s. 290.0056;
- 767 (X) A community-based organization incorporated under
- 768 chapter 617 which is recognized as educational, charitable, or
- 769 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
- 770 and whose bylaws and articles of incorporation include
- 771 affordable housing, economic development, or community
- 772 development as the primary mission of the corporation;
- 773 (XI) Units of local government;
- 774 (XII) Units of state government; or
- 775 (XIII) Any other agency that the Department of Economic

776 Opportunity designates by rule.

777

778 A contributing person may not have a financial interest in the  
779 eligible sponsor.

780 d. The project must be located in an area which was in an  
781 enterprise zone designated pursuant to chapter 290 as of May 1,  
782 2015, or a Front Porch Florida Community, unless the project  
783 increases access to high-speed broadband capability in a rural  
784 community that had an enterprise zone designated pursuant to  
785 chapter 290 as of May 1, 2015, but is physically located outside  
786 the designated rural zone boundaries. Any project designed to  
787 construct or rehabilitate housing for low-income households or  
788 very-low-income households or housing opportunities for persons  
789 with special needs is exempt from the area requirement of this  
790 sub-subparagraph.

791 e.(I) If, during the first 10 business days of the state  
792 fiscal year, eligible tax credit applications for projects that  
793 provide housing opportunities for persons with special needs or  
794 homeownership opportunities for low-income households or very-  
795 low-income households are received for less than the annual tax  
796 credits available for those projects, the Department of Economic  
797 Opportunity shall grant tax credits for those applications and  
798 grant remaining tax credits on a first-come, first-served basis  
799 for subsequent eligible applications received before the end of  
800 the state fiscal year. If, during the first 10 business days of



801 the state fiscal year, eligible tax credit applications for  
802 projects that provide housing opportunities for persons with  
803 special needs or homeownership opportunities for low-income  
804 households or very-low-income households are received for more  
805 than the annual tax credits available for those projects, the  
806 Department of Economic Opportunity shall grant the tax credits  
807 for those applications as follows:

808 (A) If tax credit applications submitted for approved  
809 projects of an eligible sponsor do not exceed \$200,000 in total,  
810 the credits shall be granted in full if the tax credit  
811 applications are approved.

812 (B) If tax credit applications submitted for approved  
813 projects of an eligible sponsor exceed \$200,000 in total, the  
814 amount of tax credits granted pursuant to sub-sub-sub-  
815 subparagraph (A) shall be subtracted from the amount of  
816 available tax credits, and the remaining credits shall be  
817 granted to each approved tax credit application on a pro rata  
818 basis.

819 (II) If, during the first 10 business days of the state  
820 fiscal year, eligible tax credit applications for projects other  
821 than those that provide housing opportunities for persons with  
822 special needs or homeownership opportunities for low-income  
823 households or very-low-income households are received for less  
824 than the annual tax credits available for those projects, the  
825 Department of Economic Opportunity shall grant tax credits for

826 | those applications and shall grant remaining tax credits on a  
827 | first-come, first-served basis for subsequent eligible  
828 | applications received before the end of the state fiscal year.  
829 | If, during the first 10 business days of the state fiscal year,  
830 | eligible tax credit applications for projects other than those  
831 | that provide housing opportunities for persons with special  
832 | needs or homeownership opportunities for low-income households  
833 | or very-low-income households are received for more than the  
834 | annual tax credits available for those projects, the Department  
835 | of Economic Opportunity shall grant the tax credits for those  
836 | applications on a pro rata basis.

837 |       3. Application requirements.—

838 |       a. An eligible sponsor seeking to participate in this  
839 | program must submit a proposal to the Department of Economic  
840 | Opportunity which sets forth the name of the sponsor, a  
841 | description of the project, and the area in which the project is  
842 | located, together with such supporting information as is  
843 | prescribed by rule. The proposal must also contain a resolution  
844 | from the local governmental unit in which the project is located  
845 | certifying that the project is consistent with local plans and  
846 | regulations.

847 |       b. A person seeking to participate in this program must  
848 | submit an application for tax credit to the Department of  
849 | Economic Opportunity which sets forth the name of the sponsor, a  
850 | description of the project, and the type, value, and purpose of

851 the contribution. The sponsor shall verify, in writing, the  
 852 terms of the application and indicate its receipt of the  
 853 contribution, and such verification must accompany the  
 854 application for tax credit. The person must submit a separate  
 855 tax credit application to the Department of Economic Opportunity  
 856 for each individual contribution that it makes to each  
 857 individual project.

858 c. A person who has received notification from the  
 859 Department of Economic Opportunity that a tax credit has been  
 860 approved must apply to the department to receive the refund.  
 861 Application must be made on the form prescribed for claiming  
 862 refunds of sales and use taxes and be accompanied by a copy of  
 863 the notification. A person may submit only one application for  
 864 refund to the department within a 12-month period.

865 4. Administration.—

866 a. The Department of Economic Opportunity may adopt rules  
 867 necessary to administer this paragraph, including rules for the  
 868 approval or disapproval of proposals by a person.

869 b. The decision of the Department of Economic Opportunity  
 870 must be in writing, and, if approved, the notification shall  
 871 state the maximum credit allowable to the person. Upon approval,  
 872 the Department of Economic Opportunity shall transmit a copy of  
 873 the decision to the department.

874 c. The Department of Economic Opportunity shall  
 875 periodically monitor all projects in a manner consistent with

876 | available resources to ensure that resources are used in  
 877 | accordance with this paragraph; however, each project must be  
 878 | reviewed at least once every 2 years.

879 |         d. The Department of Economic Opportunity shall, in  
 880 | consultation with the statewide and regional housing and  
 881 | financial intermediaries, market the availability of the  
 882 | community contribution tax credit program to community-based  
 883 | organizations.

884 |         5. Expiration.—This paragraph expires June 30, 2019~~2018~~;  
 885 | however, any accrued credit carryover that is unused on that  
 886 | date may be used until the expiration of the 3-year carryover  
 887 | period for such credit.

888 |         (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
 889 | entity by this chapter do not inure to any transaction that is  
 890 | otherwise taxable under this chapter when payment is made by a  
 891 | representative or employee of the entity by any means,  
 892 | including, but not limited to, cash, check, or credit card, even  
 893 | when that representative or employee is subsequently reimbursed  
 894 | by the entity. In addition, exemptions provided to any entity by  
 895 | this subsection do not inure to any transaction that is  
 896 | otherwise taxable under this chapter unless the entity has  
 897 | obtained a sales tax exemption certificate from the department  
 898 | or the entity obtains or provides other documentation as  
 899 | required by the department. Eligible purchases or leases made  
 900 | with such a certificate must be in strict compliance with this

901 subsection and departmental rules, and any person who makes an  
 902 exempt purchase with a certificate that is not in strict  
 903 compliance with this subsection and the rules is liable for and  
 904 shall pay the tax. The department may adopt rules to administer  
 905 this subsection.

906 (ooo) Products used to absorb menstrual flow.—Effective  
 907 January 1, 2018, the sale of products used to absorb menstrual  
 908 flow is exempt from the tax imposed by this chapter. As used in  
 909 this paragraph, the term "products used to absorb menstrual  
 910 flow" means products used to absorb or contain menstrual flow,  
 911 including, but not limited to, tampons, sanitary napkins,  
 912 pant liners, and menstrual cups.

913 (ppp) Diapers and incontinence products.—Effective January  
 914 1, 2018, the sale for human utilization of diapers, incontinence  
 915 undergarments, incontinence pads, or incontinence liners is  
 916 exempt from the tax imposed by this chapter.

917 (19) Sales tax holiday for veterans.—

918 (a) The tax levied under chapter 212, Florida Statutes,  
 919 may not be collected from a veteran, as defined in paragraph  
 920 (b), during the period from 12:01 a.m. on November 11 through  
 921 11:59 p.m. on November 11, annually, on the retail sale, as  
 922 defined in s. 212.02(14), Florida Statutes, of clothing with a  
 923 sales price of \$60 or less per item. As used in this paragraph,  
 924 the term "clothing" means:

925 1. Any article of wearing apparel intended to be worn on

926 | or about the human body, excluding watches, watchbands, jewelry,  
 927 | umbrellas, and handkerchiefs.

928 | 2. All footwear, excluding skis, swim fins, roller blades,  
 929 | and skates.

930 | (b) Notwithstanding any action by the United States  
 931 | Department of Veterans Affairs relating to dishonorable  
 932 | discharges, the term "veteran" means a person who served in the  
 933 | active military, naval, or air service who was honorably  
 934 | discharged or released or who later received an upgraded  
 935 | honorable discharge or release. To be eligible for the sales tax  
 936 | holiday, a veteran must show proof of military status at the  
 937 | time he or she purchases the eligible items. The veteran may  
 938 | show proof of military status by presenting his or her:

939 | 1. DD Form 2, Uniformed Services Identification Card,  
 940 | issued by the United States Department of Defense,

941 | 2. DD Form 2765, Uniformed Services Identification and  
 942 | Privilege Card, issued by the United States Department of  
 943 | Defense,

944 | 3. DD Form 214, issued by the United States Department of  
 945 | Defense identifying the servicemember's discharge as  
 946 | "Honorable",

947 | 4. Veteran identification card, issued to a veteran with a  
 948 | 100-percent disability by the Department of Veterans' Affairs  
 949 | under s. 295.17,

950 | 5. Veteran health identification card, issued by the

951 United States Department of Veterans Affairs,  
 952 6. Valid driver license, issued by the Department of  
 953 Highway Safety and Motor Vehicles, displaying the letter "V" or  
 954 the term "Veteran", or

955 7. Any other proof of veteran status issued by the  
 956 Department of Highway Safety and Motor Vehicles.

957 (c) A retailer making tax-exempt sales under this  
 958 subsection shall report to the Department of Revenue the amount  
 959 of its gross sales on the retailer's sales and use tax return.

960 (d) The tax exemptions provided in this subsection apply  
 961 at the option of a retailer if less than 5 percent of the  
 962 retailer's gross sales of tangible personal property in the  
 963 prior calendar year are comprised of items that would be exempt  
 964 under this subsection if purchased by a qualifying veteran. If a  
 965 qualifying retailer chooses not to participate in the tax  
 966 holiday, by August 1, annually, the retailer must notify the  
 967 Department of Revenue in writing of its election to collect  
 968 sales tax during the holiday and must post a copy of that notice  
 969 in a conspicuous location at its place of business.

970 (e) The Department of Revenue may adopt rules to  
 971 administer this subsection.

972 (20) DODD-FRANK EXEMPTION.-- Tangible personal property  
 973 or services otherwise taxable under this chapter and sold to a  
 974 related person, as described in 26 U.S.C. s. 267, are exempt  
 975 from the tax imposed by this chapter, except for the taxes

976 imposed by s. 212.031, Florida Statutes, where the purchaser can  
 977 show that the following conditions have been met:

978 (a)1. The vendor and the purchaser are referenced as either  
 979 a "covered company," as described in 12 C.F.R. s. 243.2(f), or a  
 980 "material entity," as described in 12 C.F.R. s. 243.2(l), in a  
 981 resolution plan that has been submitted to an agency of the  
 982 United States for the purpose of satisfying 12 U.S.C. s.  
 983 5365(d) (1) or any successor law, or

984 2. The vendor and the purchaser are separate legal entities  
 985 pursuant to a divestiture directed pursuant to 12 U.S.C. s.  
 986 5365(d) (5) or any successor law; and

987 (b) The sale would not have occurred between such related  
 988 entities were it not for such resolution plan or divestiture;

989 (c) The services sold by the vendor to the purchaser are  
 990 performed by an employee of the vendor, or by an independent  
 991 contractor hired by the vendor where the vendor paid the tax  
 992 imposed under this chapter; and

993 (d) In acquiring such property or services, the vendor did  
 994 not claim an exemption from the tax imposed under this chapter  
 995 or by another state.

996 Section 20. Effective January 1, 2018, paragraphs (a) and  
 997 (c) of subsection (3) of section 212.18, Florida Statutes, are  
 998 amended to read:

999 212.18 Administration of law; registration of dealers;  
 1000 rules.—



1001 (3) (a) A person desiring to engage in or conduct business  
 1002 in this state as a dealer, or to lease, rent, or let or grant  
 1003 licenses in living quarters or sleeping or housekeeping  
 1004 accommodations in hotels, apartment houses, roominghouses, or  
 1005 tourist or trailer camps that are subject to tax under s.  
 1006 212.03, or to lease, rent, or let or grant licenses in real  
 1007 property, and a person who sells or receives anything of value  
 1008 by way of admissions, must file with the department an  
 1009 application for a certificate of registration for each place of  
 1010 business. The application must include the names of the persons  
 1011 who have interests in such business and their residences, the  
 1012 address of the business, and other data reasonably required by  
 1013 the department. However, owners and operators of vending  
 1014 machines or newspaper rack machines are required to obtain only  
 1015 one certificate of registration for each county in which such  
 1016 machines are located. The department, by rule, may authorize a  
 1017 dealer that uses independent sellers to sell its merchandise to  
 1018 remit tax on the retail sales price charged to the ultimate  
 1019 consumer in lieu of having the independent seller register as a  
 1020 dealer and remit the tax. The department may appoint the county  
 1021 tax collector as the department's agent to accept applications  
 1022 for registrations. The application must be submitted to the  
 1023 department before the person, firm, copartnership, or  
 1024 corporation may engage in such business, ~~and it must be~~  
 1025 ~~accompanied by a registration fee of \$5. However, a registration~~

1026 ~~fee is not required to accompany an application to engage in or~~  
1027 ~~conduct business to make mail order sales. The department may~~  
1028 ~~waive the registration fee for applications submitted through~~  
1029 ~~the department's Internet registration process.~~

1030 (c)1. A person who engages in acts requiring a certificate  
1031 of registration under this subsection and who fails or refuses  
1032 to register commits a misdemeanor of the first degree,  
1033 punishable as provided in s. 775.082 or s. 775.083. Such acts  
1034 are subject to injunctive proceedings as provided by law. A  
1035 person who engages in acts requiring a certificate of  
1036 registration and who fails or refuses to register is also  
1037 subject to a \$100 initial registration fee ~~in lieu of the \$5~~  
1038 ~~registration fee required by paragraph (a).~~ However, the  
1039 department may waive ~~the increase in~~ the registration fee if it  
1040 finds that the failure to register was due to reasonable cause  
1041 and not to willful negligence, willful neglect, or fraud.

1042 2.a. A person who willfully fails to register after the  
1043 department provides notice of the duty to register as a dealer  
1044 commits a felony of the third degree, punishable as provided in  
1045 s. 775.082, s. 775.083, or s. 775.084.

1046 b. The department shall provide written notice of the duty  
1047 to register to the person by personal service or by sending  
1048 notice by registered mail to the person's last known address.  
1049 The department may provide written notice by both methods  
1050 described in this sub-subparagraph.

1051 Section 21. Paragraphs (d) and (t) of subsection (1) of  
 1052 section 220.03, Florida Statutes, are amended to read:  
 1053 220.03 Definitions.—  
 1054 (1) SPECIFIC TERMS.—When used in this code, and when not  
 1055 otherwise distinctly expressed or manifestly incompatible with  
 1056 the intent thereof, the following terms shall have the following  
 1057 meanings:  
 1058 (d) "Community Contribution" means the grant by a business  
 1059 firm of any of the following items:  
 1060 1. Cash or other liquid assets.  
 1061 2. Real property, which for purposes of this subparagraph  
 1062 includes 100 percent ownership of a real property holding  
 1063 company. The term "real property holding company" means a  
 1064 Florida entity, such as a Florida limited liability company,  
 1065 that:  
 1066 a. Is wholly owned by the business firm.  
 1067 b. Is the sole owner of real property, as defined in s.  
 1068 192.001(12), located in the state.  
 1069 c. Is disregarded as an entity for federal income tax  
 1070 purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii).  
 1071 d. At the time of contribution to an eligible sponsor, has  
 1072 no material assets other than the real property and any other  
 1073 property that qualifies as a community contribution.  
 1074 3. Goods or inventory.  
 1075 4. Other physical resources as identified by the

1076 department.

1077

1078 This paragraph expires June 30, 2019~~2018~~.

1079 (t) "Project" means any activity undertaken by an eligible  
 1080 sponsor, as defined in s. 220.183(2)(c), which is designed to  
 1081 construct, improve, or substantially rehabilitate housing that  
 1082 is affordable to low-income or very-low-income households as  
 1083 defined in s. 420.9071(19) and (28); designed to provide housing  
 1084 opportunities for persons with special needs as defined in s.  
 1085 420.0004; designed to provide commercial, industrial, or public  
 1086 resources and facilities; or designed to improve entrepreneurial  
 1087 and job-development opportunities for low-income persons. A  
 1088 project may be the investment necessary to increase access to  
 1089 high-speed broadband capability in a rural community that had an  
 1090 enterprise zone designated pursuant to chapter 290 as of May 1,  
 1091 2015, including projects that result in improvements to  
 1092 communications assets that are owned by a business. A project  
 1093 may include the provision of museum educational programs and  
 1094 materials that are directly related to any project approved  
 1095 between January 1, 1996, and December 31, 1999, and located in  
 1096 an area that was in an enterprise zone designated pursuant to s.  
 1097 290.0065 as of May 1, 2015. This paragraph does not preclude  
 1098 projects that propose to construct or rehabilitate low-income or  
 1099 very-low-income housing on scattered sites or housing  
 1100 opportunities for persons with special needs as defined in s.

1101 420.0004. With respect to housing, contributions may be used to  
 1102 pay the following eligible project-related activities:

- 1103 1. Project development, impact, and management fees for
- 1104 special needs, low-income, or very-low-income housing projects;
- 1105 2. Down payment and closing costs for eligible persons, as
- 1106 defined in s. 420.9071(19) and (28);
- 1107 3. Administrative costs, including housing counseling and
- 1108 marketing fees, not to exceed 10 percent of the community
- 1109 contribution, directly related to special needs, low-income, or
- 1110 very-low-income projects; and
- 1111 4. Removal of liens recorded against residential property
- 1112 by municipal, county, or special-district local governments when
- 1113 satisfaction of the lien is a necessary precedent to the
- 1114 transfer of the property to an eligible person, as defined in s.
- 1115 420.9071(19) and (28), for the purpose of promoting home
- 1116 ownership. Contributions for lien removal must be received from
- 1117 a nonrelated third party.

1118  
 1119 This paragraph expires June 30, 2019~~2018~~.

1120 Section 22. Paragraph (c) of subsection (1) and subsection  
 1121 (5) of section 220.183, Florida Statutes, is amended to read:

1122 220.183 Community contribution tax credit.—

1123 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
 1124 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
 1125 SPENDING.—

1126 (c) The total amount of tax credit which may be granted  
 1127 for all programs approved under this section, s. 212.08(5)(p),  
 1128 and s. 624.5105 is ~~\$18.4 million in the 2015-2016 fiscal year,~~  
 1129 ~~\$21.4 million in the 2016-2017 fiscal year,~~ and \$21.4 million  
 1130 annually in the 2017-2018 fiscal year for projects that provide  
 1131 housing opportunities for persons with special needs as defined  
 1132 in s. 420.0004 and homeownership opportunities for low-income  
 1133 households or very-low-income households as defined in s.  
 1134 420.9071 and \$3.5 million annually for all other projects.

1135 (5) EXPIRATION.—The provisions of this section, except  
 1136 paragraph (1)(e), expire June 30, 2019~~2018~~.

1137 Section 23. Paragraph (f) of subsection (2) of section  
 1138 220.1845, Florida Statutes, is amended to read:

1139 220.1845 Contaminated site rehabilitation tax credit.—

1140 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1141 (f) The total amount of the tax credits which may be  
 1142 granted under this section is \$20 million ~~\$21.6 million~~ in the  
 1143 2017-2018 ~~2015-2016~~ fiscal year and \$10 ~~\$5~~ million annually  
 1144 thereafter.

1145 Section 24. Paragraph (e) of subsection (2) of section  
 1146 220.196, Florida Statutes, is amended to read:

1147 220.196 Research and development tax credit.—

1148 (2) TAX CREDIT.—

1149 (e) The combined total amount of tax credits which may be  
 1150 granted to all business enterprises under this section during

1151 any calendar year is \$9 million, except that the total amount  
 1152 that may be awarded in the 2018 ~~2016~~-calendar year is \$20 ~~\$23~~  
 1153 million. Applications may be filed with the department on or  
 1154 after March 20 and before March 27 for qualified research  
 1155 expenses incurred within the preceding calendar year. If the  
 1156 total credits for all applicants exceed the maximum amount  
 1157 allowed under this paragraph, the credits shall be allocated on  
 1158 a prorated basis.

1159 Section 25. Subsection (7) of section 220.33, Florida  
 1160 Statutes, is renumbered as subsection (8), respectively, and  
 1161 subsection (7) is added to that section, to read:

1162 220.33 Payments of estimated tax.—A taxpayer required to  
 1163 file a declaration of estimated tax pursuant to s. 220.24 shall  
 1164 pay such estimated tax as follows:

1165 (7) Notwithstanding any administrative rule or  
 1166 determination of the department which allows estimated payments  
 1167 otherwise due on a Saturday, Sunday or legal holiday to be paid  
 1168 on the next succeeding day that is not a Saturday, Sunday or  
 1169 legal holiday, any estimated tax payment required under this  
 1170 section which would otherwise be due on the last Saturday or  
 1171 Sunday of June, shall be paid on or before the last Friday of  
 1172 June.

1173 Section 26. Paragraph (k) is added to subsection (1) of  
 1174 section 320.10, Florida Statutes, to read:

1175 320.10 Exemptions.—

1176 (1) The provisions of s. 320.08 do not apply to:  
 1177 (k) Any marine boat trailer owned and operated by a  
 1178 nonprofit organization that is exempt under s. 501(c)(3) of the  
 1179 Internal Revenue Code and which is used exclusively in carrying  
 1180 on their customary nonprofit activities.

1181 Section 27. Effective upon this act becoming a law,  
 1182 subsection (5) of section 336.021, Florida Statutes, is amended  
 1183 to read:

1184 336.021 County transportation system; levy of ninth-cent  
 1185 fuel tax on motor fuel and diesel fuel.—

1186 (5) All impositions of the tax shall be levied before  
 1187 October 1 of each year to be effective January 1 of the  
 1188 following year. However, levies of the tax which were in effect  
 1189 on July 1, 2002, and which expire on August 31 of any year may  
 1190 be reimposed at the current authorized rate provided that the  
 1191 imposition of the tax is levied before July 1 and is ~~to be~~  
 1192 effective September 1 of the year of expiration. All impositions  
 1193 shall be required to end on December 31 of a year. A decision to  
 1194 rescind the tax shall not take effect on any date other than  
 1195 December 31 and shall require a minimum of 60 days' notice to  
 1196 the department of such decision.

1197 Section 28. Effective upon this act becoming a law,  
 1198 paragraphs (a) and (b) of subsection (1) and paragraph (a) of  
 1199 subsection (5) of section 336.025, Florida Statutes, are amended  
 1200 to read:



1201           336.025 County transportation system; levy of local option  
1202 fuel tax on motor fuel and diesel fuel.—

1203           (1) (a) In addition to other taxes allowed by law, there  
1204 may be levied as provided in ss. 206.41(1) (e) and 206.87(1) (c) a  
1205 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option  
1206 fuel tax upon every gallon of motor fuel and diesel fuel sold in  
1207 a county and taxed under the provisions of part I or part II of  
1208 chapter 206.

1209           1. All impositions and rate changes of the tax shall be  
1210 levied before October 1 to be effective January 1 of the  
1211 following year for a period not to exceed 30 years, and the  
1212 applicable method of distribution shall be established pursuant  
1213 to subsection (3) or subsection (4). However, levies of the tax  
1214 which were in effect on July 1, 2002, and which expire on August  
1215 31 of any year may be reimposed at the current authorized rate  
1216 provided that the imposition of the tax is levied before July 1  
1217 and is effective September 1 of the year of expiration. Upon  
1218 expiration, the tax may be releived provided that a  
1219 redetermination of the method of distribution is made as  
1220 provided in this section.

1221           2. County and municipal governments shall utilize moneys  
1222 received pursuant to this paragraph only for transportation  
1223 expenditures.

1224           3. Any tax levied pursuant to this paragraph may be  
1225 extended on a majority vote of the governing body of the county.

1226 A redetermination of the method of distribution shall be  
 1227 established pursuant to subsection (3) or subsection (4), if,  
 1228 after July 1, 1986, the tax is extended or the tax rate changed,  
 1229 for the period of extension or for the additional tax.

1230 (b) In addition to other taxes allowed by law, there may  
 1231 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-  
 1232 cent, 4-cent, or 5-cent local option fuel tax upon every gallon  
 1233 of motor fuel sold in a county and taxed under the provisions of  
 1234 part I of chapter 206. The tax shall be levied by an ordinance  
 1235 adopted by a majority plus one vote of the membership of the  
 1236 governing body of the county or by referendum.

1237 1. All impositions and rate changes of the tax shall be  
 1238 levied before October 1, to be effective January 1 of the  
 1239 following year. However, levies of the tax which were in effect  
 1240 on July 1, 2002, and which expire on August 31 of any year may  
 1241 be reimposed at the current authorized rate provided that the  
 1242 imposition of the tax is levied before July 1 and is effective  
 1243 September 1 of the year of expiration.

1244 2. The county may, prior to levy of the tax, establish by  
 1245 interlocal agreement with one or more municipalities located  
 1246 therein, representing a majority of the population of the  
 1247 incorporated area within the county, a distribution formula for  
 1248 dividing the entire proceeds of the tax among county government  
 1249 and all eligible municipalities within the county. If no  
 1250 interlocal agreement is adopted before the effective date of the

1251 tax, tax revenues shall be distributed pursuant to the  
 1252 provisions of subsection (4). If no interlocal agreement exists,  
 1253 a new interlocal agreement may be established prior to June 1 of  
 1254 any year pursuant to this subparagraph. However, any interlocal  
 1255 agreement agreed to under this subparagraph after the initial  
 1256 levy of the tax or change in the tax rate authorized in this  
 1257 section shall under no circumstances materially or adversely  
 1258 affect the rights of holders of outstanding bonds which are  
 1259 backed by taxes authorized by this paragraph, and the amounts  
 1260 distributed to the county government and each municipality shall  
 1261 not be reduced below the amount necessary for the payment of  
 1262 principal and interest and reserves for principal and interest  
 1263 as required under the covenants of any bond resolution  
 1264 outstanding on the date of establishment of the new interlocal  
 1265 agreement.

1266 3. County and municipal governments shall use moneys  
 1267 received pursuant to this paragraph for transportation  
 1268 expenditures needed to meet the requirements of the capital  
 1269 improvements element of an adopted comprehensive plan or for  
 1270 expenditures needed to meet immediate local transportation  
 1271 problems and for other transportation-related expenditures that  
 1272 are critical for building comprehensive roadway networks by  
 1273 local governments. For purposes of this paragraph, expenditures  
 1274 for the construction of new roads, the reconstruction or  
 1275 resurfacing of existing paved roads, or the paving of existing

1276 graded roads shall be deemed to increase capacity and such  
 1277 projects shall be included in the capital improvements element  
 1278 of an adopted comprehensive plan. Expenditures for purposes of  
 1279 this paragraph shall not include routine maintenance of roads.

1280 (5) (a) By October 1 of each year, the county shall notify  
 1281 the Department of Revenue of the rate of the taxes levied  
 1282 pursuant to paragraphs (1) (a) and (b), and of its decision to  
 1283 rescind or change the rate of a tax, if applicable, and shall  
 1284 provide the department with a certified copy of the interlocal  
 1285 agreement established under subparagraph (1) (b)2. or  
 1286 subparagraph (3) (a)1. with distribution proportions established  
 1287 by such agreement or pursuant to subsection (4), if applicable.  
 1288 A decision to rescind a tax may not take effect on any date  
 1289 other than December 31, regardless of when the tax was  
 1290 originally imposed, and requires a minimum of 60 days' notice to  
 1291 the Department of Revenue of such decision.

1292 Section 29. Subsection (4) of section 376.30781, Florida  
 1293 Statutes, is amended to read:

1294 376.30781 Tax credits for rehabilitation of drycleaning-  
 1295 solvent-contaminated sites and brownfield sites in designated  
 1296 brownfield areas; application process; rulemaking authority;  
 1297 revocation authority.—

1298 (4) The Department of Environmental Protection is  
 1299 responsible for allocating the tax credits provided for in s.  
 1300 220.1845, which may not exceed a total of \$20 ~~\$21.6~~ million in

1301 tax credits in the 2017-18 ~~2015-2016~~ fiscal year and \$10 ~~\$5~~  
 1302 million in tax credits annually thereafter.

1303 Section 30. Effective January 1, 2018, subsection (2) of  
 1304 section 376.70, Florida Statutes, is amended to read:

1305 376.70 Tax on gross receipts of drycleaning facilities.—

1306 (2) Each drycleaning facility or dry drop-off facility  
 1307 imposing a charge for the drycleaning or laundering of clothing  
 1308 or other fabrics is required to register with the Department of  
 1309 Revenue and become licensed for the purposes of this section.  
 1310 The owner or operator of the facility shall register the  
 1311 facility with the Department of Revenue. Drycleaning facilities  
 1312 or dry drop-off facilities operating at more than one location  
 1313 are only required to have a single registration. ~~The fee for~~  
 1314 ~~registration is \$30. The owner or operator of the facility shall~~  
 1315 ~~pay the registration fee to the Department of Revenue. The~~  
 1316 ~~department may waive the registration fee for applications~~  
 1317 ~~submitted through the department's Internet registration~~  
 1318 ~~process.~~

1319 Section 31. Effective upon this act becoming a law,  
 1320 section 376.71, Florida Statutes, is amended to read:

1321 376.71 ~~Registration fee and gross~~ Gross receipts tax;  
 1322 exemptions.—~~The registration fee and the gross receipts tax~~  
 1323 ~~imposed under ss. 376.303(1) (d) and 376.70~~ does not apply to  
 1324 uniform rental companies or linen supply companies.

1325 Section 32. Effective upon this act becoming a law,

1326 subsection (2) of section 376.75, Florida Statutes, is amended  
 1327 to read:

1328 376.75 Tax on production or importation of  
 1329 perchloroethylene.—

1330 (2) Any person producing in, importing into, or causing to  
 1331 be imported into, or selling in, this state perchloroethylene  
 1332 must register with the Department of Revenue and become licensed  
 1333 for the purposes of remitting the tax pursuant to, or providing  
 1334 information required by, this section. Such person must register  
 1335 as a seller of perchloroethylene, a user of perchloroethylene in  
 1336 drycleaning facilities, or a user of perchloroethylene for  
 1337 purposes other than drycleaning. Persons operating at more than  
 1338 one location are only required to have a single registration.  
 1339 ~~The fee for registration is \$30.~~ Failure to timely register is a  
 1340 misdemeanor of the first degree, punishable as provided in s.  
 1341 775.082 or s. 775.083.

1342 Section 33. Effective upon this act becoming a law,  
 1343 subsection (1) of section 443.131, Florida Statutes, is amended  
 1344 to read:

1345 443.131 Contributions.—

1346 (1) PAYMENT OF CONTRIBUTIONS.—Contributions accrue and are  
 1347 payable by each employer for each calendar quarter he or she is  
 1348 subject to this chapter for wages paid during each calendar  
 1349 quarter for employment. Contributions are due and payable by  
 1350 each employer to the tax collection service provider, in

1351 accordance with the rules adopted by the Department of Economic  
 1352 Opportunity or the state agency providing tax collection  
 1353 services. This subsection does not prohibit the tax collection  
 1354 service provider from allowing, at the request of the employer,  
 1355 employers of employees performing domestic services, as defined  
 1356 in s. 443.1216(6), to pay contributions or report wages at  
 1357 intervals other than quarterly when the nonquarterly payment or  
 1358 reporting assists the service provider and when nonquarterly  
 1359 payment and reporting is authorized under federal law. Employers  
 1360 of employees performing domestic services may report wages and  
 1361 pay contributions annually, with a due date of no later than  
 1362 January 31 unless the 31st is a Saturday, Sunday, or holiday in  
 1363 which event the due date will be the next day that is not a  
 1364 Saturday, Sunday, or holiday ~~January 1 and a delinquency date of~~  
 1365 ~~February 1.~~ For the purposes of this section, holidays are those  
 1366 dates designated by ss. 110.117(1) and (2), Florida Statutes,  
 1367 and any other day that the offices of the United States Postal  
 1368 Service are closed. To qualify for this election, the employer  
 1369 must employ only employees performing domestic services, be  
 1370 eligible for a variation from the standard rate computed under  
 1371 subsection (3), apply to this program no later than December 1  
 1372 of the preceding calendar year, and agree to provide the  
 1373 department or its tax collection service provider with any  
 1374 special reports that are requested, including copies of all  
 1375 federal employment tax forms. An employer who fails to timely

1376 furnish any wage information required by the department or its  
 1377 tax collection service provider loses the privilege to  
 1378 participate in this program, effective the calendar quarter  
 1379 immediately after the calendar quarter the failure occurred. The  
 1380 employer may reapply for annual reporting when a complete  
 1381 calendar year elapses after the employer's disqualification if  
 1382 the employer timely furnished any requested wage information  
 1383 during the period in which annual reporting was denied. An  
 1384 employer may not deduct contributions, interests, penalties,  
 1385 fines, or fees required under this chapter from any part of the  
 1386 wages of his or her employees. A fractional part of a cent less  
 1387 than one-half cent shall be disregarded from the payment of  
 1388 contributions, but a fractional part of at least one-half cent  
 1389 shall be increased to 1 cent.

1390 Section 34. Effective upon this act becoming a law,  
 1391 paragraph (d) of subsection (1) of section 443.141, Florida  
 1392 Statutes, is amended to read:

1393 443.141 Collection of contributions and reimbursements.—

1394 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,  
 1395 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.—

1396 (d) Payments for contributions.—For an annual  
 1397 administrative fee not to exceed \$5, a contributing employer may  
 1398 pay its quarterly contributions due for wages paid in the first  
 1399 three quarters of each year in equal installments if those  
 1400 contributions are paid as follows:



1401           1. For contributions due for wages paid in the first  
 1402 quarter of each year, one-fourth of the contributions due must  
 1403 be paid on or before April 30, one-fourth must be paid on or  
 1404 before July 31, one-fourth must be paid on or before October 31,  
 1405 and one-fourth must be paid on or before December 31.

1406           2. In addition to the payments specified in subparagraph  
 1407 1., for contributions due for wages paid in the second quarter  
 1408 of each year, one-third of the contributions due must be paid on  
 1409 or before July 31, one-third must be paid on or before October  
 1410 31, and one-third must be paid on or before December 31.

1411           3. In addition to the payments specified in subparagraphs  
 1412 1. and 2., for contributions due for wages paid in the third  
 1413 quarter of each year, one-half of the contributions due must be  
 1414 paid on or before October 31, and one-half must be paid on or  
 1415 before December 31.

1416           4. In the event any of the due dates listed in this  
 1417 paragraph is a Saturday, Sunday, or holiday, the due date will  
 1418 be the next day that is not a Saturday, Sunday, or holiday. For  
 1419 the purposes of this section, holidays are those dates  
 1420 designated by ss. 110.117(1) and (2), Florida Statutes, and any  
 1421 other day that the offices of the United States Postal Service  
 1422 are closed.

1423           54. The annual administrative fee assessed for electing to  
 1424 pay under the installment method shall be collected at the time  
 1425 the employer makes the first installment payment each year. The

1426 fee shall be segregated from the payment and deposited into the  
 1427 Operating Trust Fund of the Department of Revenue.

1428 65. Interest does not accrue on any contribution that  
 1429 becomes due for wages paid in the first three quarters of each  
 1430 year if the employer pays the contribution in accordance with  
 1431 subparagraphs 1.-~~5~~4. Interest and fees continue to accrue on  
 1432 prior delinquent contributions and commence accruing on all  
 1433 contributions due for wages paid in the first three quarters of  
 1434 each year which are not paid in accordance with subparagraphs  
 1435 1.-~~4~~3. Penalties may be assessed in accordance with this  
 1436 chapter. The contributions due for wages paid in the fourth  
 1437 quarter are not affected by this paragraph and are due and  
 1438 payable in accordance with this chapter.

1439 Section 35. Effective upon this act becoming a law,  
 1440 section 443.163, Florida Statutes, is amended to read:

1441 443.163 Electronic reporting and remitting of  
 1442 contributions and reimbursements.—

1443 (1) An employer may file any report and remit any  
 1444 contributions or reimbursements required under this chapter by  
 1445 electronic means. The Department of Economic Opportunity or the  
 1446 state agency providing reemployment assistance tax collection  
 1447 services shall adopt rules prescribing the format and  
 1448 instructions necessary for electronically filing reports and  
 1449 remitting contributions and reimbursements to ensure a full  
 1450 collection of contributions and reimbursements due. The

1451 acceptable method of transfer, the method, form, and content of  
1452 the electronic means, and the method, if any, by which the  
1453 employer will be provided with an acknowledgment shall be  
1454 prescribed by the department or its tax collection service  
1455 provider. However, any employer who employed 10 or more  
1456 employees in any quarter during the preceding state fiscal year  
1457 must file the Employers Quarterly Reports ~~(UCT-6)~~ for the  
1458 current calendar year and remit the contributions and  
1459 reimbursements due by electronic means approved by the tax  
1460 collection service provider. A person who prepared and reported  
1461 for 100 or more employers in any quarter during the preceding  
1462 state fiscal year must file the Employers Quarterly Reports  
1463 ~~(UCT-6)~~ for each calendar quarter in the current calendar year,  
1464 beginning with reports due for the second calendar quarter of  
1465 2003, by electronic means approved by the tax collection service  
1466 provider.

1467 (2) (a) An employer who is required by law to file an  
1468 Employers Quarterly Report ~~(UCT-6)~~ by approved electronic means,  
1469 but who files the report by a means other than approved  
1470 electronic means, is liable for a penalty of \$50 for that report  
1471 and \$1 for each employee. This penalty is in addition to any  
1472 other penalty provided by this chapter. However, the penalty  
1473 does not apply if the tax collection service provider waives the  
1474 electronic filing requirement in advance. An employer who fails  
1475 to remit contributions or reimbursements by approved electronic

1476 means as required by law is liable for a penalty of \$50 for each  
 1477 remittance submitted by a means other than approved electronic  
 1478 means. This penalty is in addition to any other penalty provided  
 1479 by this chapter.

1480 (b) A person who prepared and reported for 100 or more  
 1481 employers in any quarter during the preceding state fiscal year,  
 1482 but who fails to file an Employers Quarterly Report ~~(UCT-6)~~ for  
 1483 each calendar quarter in the current calendar year by approved  
 1484 electronic means, is liable for a penalty of \$50 for that report  
 1485 and \$1 for each employee. This penalty is in addition to any  
 1486 other penalty provided by this chapter. However, the penalty  
 1487 does not apply if the tax collection service provider waives the  
 1488 electronic filing requirement in advance.

1489 (3) The tax collection service provider may waive the  
 1490 requirement to file an Employers Quarterly Report ~~(UCT-6)~~ by  
 1491 electronic means for employers that are unable to comply despite  
 1492 good faith efforts or due to circumstances beyond the employer's  
 1493 reasonable control.

1494 (a) As prescribed by the Department of Economic  
 1495 Opportunity or its tax collection service provider, grounds for  
 1496 approving the waiver include, but are not limited to,  
 1497 circumstances in which the employer does not:

- 1498 1. Currently file information or data electronically with
- 1499 any business or government agency; or
- 1500 2. Have a compatible computer that meets or exceeds the

1501 standards prescribed by the department or its tax collection  
 1502 service provider.

1503 (b) The tax collection service provider shall accept other  
 1504 reasons for requesting a waiver from the requirement to submit  
 1505 the Employers Quarterly Report ~~(UCT-6)~~ by electronic means,  
 1506 including, but not limited to:

1507 1. That the employer needs additional time to program his  
 1508 or her computer;

1509 2. That complying with this requirement causes the  
 1510 employer financial hardship; or

1511 3. That complying with this requirement conflicts with the  
 1512 employer's business procedures.

1513 (c) The department or the state agency providing  
 1514 reemployment assistance tax collection services may establish by  
 1515 rule the length of time a waiver is valid and may determine  
 1516 whether subsequent waivers will be authorized, based on this  
 1517 subsection.

1518 (4) As used in this section, the term "electronic means"  
 1519 includes, but is not limited to, electronic data interchange;  
 1520 electronic funds transfer; and use of the Internet, telephone,  
 1521 or other technology specified by the Department of Economic  
 1522 Opportunity or its tax collection service provider.

1523 (5) The tax collection service provider may waive the  
 1524 penalty imposed by this section if a written request for waiver  
 1525 is filed that establishes that imposition would be inequitable.

1526 Examples of inequity include, but are not limited to, situations  
 1527 where the failure to e-file was caused by one of the following  
 1528 factors:

1529 (a) Death or serious illness of the person responsible for  
 1530 the preparation and filing of the report.

1531 (b) Destruction of the business records by fire or other  
 1532 casualty.

1533 (c) Unscheduled and unavoidable computer down time.

1534 Section 36. Section 563.01, Florida Statutes, is amended  
 1535 to read:

1536 563.01 Definition.— The terms "beer" shall mean brewed  
 1537 beverages that meet the federal definition of beer set forth in  
 1538 27-CFR 25.11 and are under 6 percent alcohol by volume and "malt  
 1539 beverage" shall mean all brewed beverages containing malt. The  
 1540 terms "beer" and "malt beverage" shall have the same meaning  
 1541 when either term is used in the Beverage Law, but shall exclude  
 1542 any alcoholic beverages that requires a certificate of label  
 1543 approval by the federal government as wine or as distilled  
 1544 spirits.

1545 Section 37. Paragraph (c) of subsection (1) and subsection  
 1546 (6) of section 624.5105, Florida Statutes, is amended to read:

1547 624.5105 Community contribution tax credit; authorization;  
 1548 limitations; eligibility and application requirements;  
 1549 administration; definitions; expiration.—

1550 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1551 (c) The total amount of tax credit which may be granted  
 1552 for all programs approved under this section and ss.  
 1553 212.08(5) (p) and 220.183 is ~~\$18.4 million in the 2015-2016~~  
 1554 ~~fiscal year, \$21.4 million in the 2016-2017 fiscal year, and~~  
 1555 \$21.4 million annually ~~in the 2017-2018 fiscal year~~ for projects  
 1556 that provide housing opportunities for persons with special  
 1557 needs as defined in s. 420.0004 or homeownership opportunities  
 1558 for low-income or very-low-income households as defined in s.  
 1559 420.9071 and \$3.5 million annually for all other projects.

1560 (6) EXPIRATION.—The provisions of this section, except  
 1561 paragraph (1) (e), expire June 30, 2019~~2018~~.

1562 Section 38. Effective upon this act becoming a law,  
 1563 subsection (3) of section 733.2121, Florida Statutes, is amended  
 1564 to read:

1565 733.2121 Notice to creditors; filing of claims.—

1566 (3) (a) The personal representative shall promptly make a  
 1567 diligent search to determine the names and addresses of  
 1568 creditors of the decedent who are reasonably ascertainable, even  
 1569 if the claims are unmatured, contingent, or unliquidated, and  
 1570 shall promptly serve a copy of the notice on those creditors.  
 1571 Impracticable and extended searches are not required. Service is  
 1572 not required on any creditor who has filed a claim as provided  
 1573 in this part, whose claim has been paid in full, or whose claim  
 1574 is listed in a personal representative's timely filed proof of  
 1575 claim.

1576 (b) The personal representative is not individually liable  
 1577 to any person for giving notice under this section, even if it  
 1578 is later determined that notice was not required. The service of  
 1579 notice to creditors in accordance with this section shall not be  
 1580 construed as admitting the validity or enforceability of a  
 1581 claim.

1582 (c) If the personal representative in good faith fails to  
 1583 give notice required by this section, the personal  
 1584 representative is not liable to any person for the failure.  
 1585 Liability, if any, for the failure is on the estate.

1586 (d) If a decedent at the time of death was 55 years of age  
 1587 or older, the personal representative shall promptly serve a  
 1588 copy of the notice to creditors and provide a copy of the death  
 1589 certificate on the Agency for Health Care Administration within  
 1590 3 months after the first publication of the notice to creditors,  
 1591 unless the agency has already filed a statement of claim in the  
 1592 estate proceedings.

1593 (e) The personal representative shall only serve a notice  
 1594 of creditors on the Department of Revenue when the Department of  
 1595 Revenue is determined to be a creditor under paragraph (a)~~If the~~  
 1596 ~~Department of Revenue has not previously been served with a copy~~  
 1597 ~~of the notice to creditors, then service of the inventory on the~~  
 1598 ~~Department of Revenue shall be the equivalent of service of a~~  
 1599 ~~copy of the notice to creditors.~~

1600 Section 39. Clothing, school supplies, personal computers,



1601 and personal computer-related accessories; sales tax holiday.-  
 1602 (1) The tax levied under chapter 212, Florida Statutes,  
 1603 may not be collected during the period from 12:01 a.m. on August  
 1604 4, 2017, through 11:59 p.m. on August 13, 2017, on the retail  
 1605 sale of:  
 1606 (a) Clothing, wallets, or bags, including handbags,  
 1607 backpacks, fanny packs, and diaper bags, but excluding  
 1608 briefcases, suitcases, and other garment bags, having a sales  
 1609 price of \$100 or less per item. As used in this paragraph, the  
 1610 term "clothing" means:  
 1611 1. Any article of wearing apparel intended to be worn on  
 1612 or about the human body, excluding watches, watchbands, jewelry,  
 1613 umbrellas, and handkerchiefs; and  
 1614 2. All footwear, excluding skis, swim fins, roller blades,  
 1615 and skates.  
 1616 (b) School supplies having a sales price of \$15 or less  
 1617 per item. As used in this paragraph, the term "school supplies"  
 1618 means pens, pencils, erasers, crayons, notebooks, notebook  
 1619 filler paper, legal pads, binders, lunch boxes, construction  
 1620 paper, markers, folders, poster board, composition books, poster  
 1621 paper, scissors, cellophane tape, glue or paste, rulers,  
 1622 computer disks, protractors, compasses, and calculators.  
 1623 (2) The tax levied under chapter 212, Florida Statutes,  
 1624 may not be collected during the period from 12:01 a.m. on August  
 1625 4, 2017, through 11:59 p.m. on August 13, 2017, on the first

1626 \$1,000 of the sales price of personal computers or personal  
1627 computer-related accessories purchased for noncommercial home or  
1628 personal use. For purposes of this subsection, the term:

1629 (a) "Personal computers" includes electronic book readers,  
1630 laptops, desktops, handhelds, tablets, and tower computers. The  
1631 term does not include cellular telephones, video game consoles,  
1632 digital media receivers, or devices that are not primarily  
1633 designed to process data.

1634 (b) "Personal computer-related accessories" includes  
1635 keyboards, mice, personal digital assistants, monitors, other  
1636 peripheral devices, modems, routers, and nonrecreational  
1637 software, regardless of whether the accessories are used in  
1638 association with a personal computer base unit. The term does  
1639 not include furniture or systems, devices, software, or  
1640 peripherals that are designed or intended primarily for  
1641 recreational use.

1642 (c) "Monitors" does not include devices that include a  
1643 television tuner.

1644 (3) The tax exemptions provided in this section do not  
1645 apply to sales within a theme park or entertainment complex as  
1646 defined in s. 509.013(9), Florida Statutes, within a public  
1647 lodging establishment as defined in s. 509.013(4), Florida  
1648 Statutes, or within an airport as defined in s. 330.27(2),  
1649 Florida Statutes.

1650 (4) The tax exemptions provided in this section apply at

1651 the option of a dealer if less than 5 percent of the dealer's  
 1652 gross sales of tangible personal property in the prior calendar  
 1653 year are comprised of items that would be exempt under this  
 1654 section. If a qualifying dealer chooses not to participate in  
 1655 the tax holiday, by August 1, 2017, the dealer must notify the  
 1656 Department of Revenue in writing of its election to collect  
 1657 sales tax during the holiday and must post a copy of that notice  
 1658 in a conspicuous location at its place of business.

1659 (5) The Department of Revenue may, and all conditions are  
 1660 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
 1661 Florida Statutes, to administer this section.

1662 (6) For the 2017-2018 fiscal year, the sum of \$241,200 in  
 1663 nonrecurring funds is appropriated from the General Revenue Fund  
 1664 to the Department of Revenue for the purpose of implementing the  
 1665 provisions of this section.

1666 Section 40. Disaster preparedness supplies; sales tax  
 1667 holiday.-

1668 (1) The tax levied under chapter 212, Florida Statutes,  
 1669 may not be collected during the period from 12:01 a.m. on May  
 1670 27, 2017, through 11:59 p.m. on June 4, 2017, on the retail sale  
 1671 of:

1672 (a) A portable self-powered light source selling for \$20  
 1673 or less.

1674 (b) A portable self-powered radio, two-way radio, or  
 1675 weatherband radio selling for \$50 or less.

1676        (c) A tarpaulin or other flexible waterproof sheeting  
 1677 selling for \$50 or less.

1678        (d) A self-contained first-aid kit selling for \$30 or  
 1679 less.

1680        (e) A ground anchor system or tie-down kit selling for \$50  
 1681 or less.

1682        (f) A gas or diesel fuel tank selling for \$25 or less.

1683        (g) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-  
 1684 volt batteries, excluding automobile and boat batteries, selling  
 1685 for \$30 or less.

1686        (h) A nonelectric food storage cooler selling for \$30 or  
 1687 less.

1688        (i) A portable generator used to provide light or  
 1689 communications or preserve food in the event of a power outage  
 1690 selling for \$750 or less.

1691        (j) Reusable ice selling for \$10 or less.

1692        (2) The Department of Revenue may, and all conditions are  
 1693 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
 1694 and 120.54, Florida Statutes, to administer this section.

1695        (3) The tax exemptions provided in this section do not  
 1696 apply to sales within a theme park or entertainment complex as  
 1697 defined in s. 509.013(9), Florida Statutes, within a public  
 1698 lodging establishment as defined in s. 509.013(4), Florida  
 1699 Statutes, or within an airport as defined in s. 330.27(2),  
 1700 Florida Statutes.

1701           (4) For the 2016-17 fiscal year, the sum of \$290,580 in  
 1702 nonrecurring funds is appropriated from the General Revenue Fund  
 1703 to the Department of Revenue for the purpose of implementing the  
 1704 provisions of this section.

1705           (5) This section is effective upon this act becoming a  
 1706 law.

1707           Section 41. Section 29 of Chapter 2015-221, Laws of  
 1708 Florida, is amended to read:

1709           (1) The tax levied under chapter 212, Florida Statutes,  
 1710 may not be collected on the retail sale of textbooks that are  
 1711 required or recommended for use in a course offered by a public  
 1712 postsecondary educational institution as described in s.  
 1713 1000.04, Florida Statutes, or a nonpublic postsecondary  
 1714 educational institution that is eligible to participate in a  
 1715 tuition assistance program authorized by s. 1009.89 or s.  
 1716 1009.891, Florida Statutes. As used in this section, the term  
 1717 "textbook" means any required or recommended manual of  
 1718 instruction or any instructional materials for any field of  
 1719 study. As used in this section, the term "instructional  
 1720 materials" means any educational materials, in printed or  
 1721 digital format, that are required or recommended for use in a  
 1722 course in any field of study. To demonstrate that a sale is not  
 1723 subject to tax, the student must provide a physical or an  
 1724 electronic copy of the following to the vendor:

1725           (a) The student's identification number; and

1726 (b) An applicable course syllabus or list of required and  
 1727 recommended textbooks and instructional materials that meet the  
 1728 criteria in s. 1004.085(3), Florida Statutes.

1729  
 1730 The vendor must maintain proper documentation, as prescribed by  
 1731 department rule, to identify the complete transaction or portion  
 1732 of the transaction that involves the sale of textbooks that are  
 1733 not subject to tax.

1734 (2) The tax exemptions provided in this section do not  
 1735 apply to sales within a theme park or entertainment complex as  
 1736 defined in s. 509.013(9), Florida Statutes, within a public  
 1737 lodging establishment as defined in s. 509.013(4), Florida  
 1738 Statutes, or within an airport as defined in s. 330.27(2),  
 1739 Florida Statutes.

1740 (3) (a) The Department of Revenue may, and all conditions  
 1741 are deemed met to, adopt emergency rules pursuant to ss.  
 1742 120.536(1) and 120.54, Florida Statutes, to administer this  
 1743 section.

1744 (b) Notwithstanding any other provision of law, emergency  
 1745 rules adopted pursuant to paragraph (a) are effective for 6  
 1746 months after adoption and may be renewed during the pendency of  
 1747 procedures to adopt permanent rules addressing the subject of  
 1748 the emergency rules.

1749 (4) This section is repealed June 30, ~~2018~~–2016.

1750 Section 42. (1) The Department of Revenue may, and all

1751 conditions are deemed met to, adopt emergency rules pursuant to  
 1752 ss. 120.536(1) and 120.54, Florida Statutes, for the purpose of  
 1753 implementing the amendments made by this act to s. 212.08(19),  
 1754 Florida Statutes.

1755 (2) Notwithstanding any other provision of law, emergency  
 1756 rules adopted pursuant to subsection (1) are effective for 6  
 1757 months after adoption and may be renewed during the pendency of  
 1758 procedures to adopt permanent rules addressing the subject of  
 1759 the emergency rules.

1760 (3) This section expires January 1, 2019.

1761 Section 43. For the 2017-2018 fiscal year, the sums of  
 1762 \$121,398 in recurring funds and \$11,730 in nonrecurring funds  
 1763 are appropriated from the Operating Trust Fund to the Department  
 1764 of Revenue to implement the amendments made by this act to s.  
 1765 212.08(19), Florida Statutes.

1766 Section 44. For the 2017-2018 fiscal year, the sum of  
 1767 \$89,633 in nonrecurring funds is appropriated from the General  
 1768 Revenue Fund to the Department of Revenue to implement the  
 1769 amendments made by this act to s. 212.08(7), Florida Statutes.

1770 Section 45. The amendments made by this act to s.  
 1771 212.08(5)(a), Florida Statutes, that exempt certain animal  
 1772 health products and aquaculture health products, apply  
 1773 retroactively to January 1, 2014, but do not create a right to a  
 1774 refund or credit of any tax paid before the effective date of  
 1775 this act.

1776 |           Section 46. Except as otherwise expressly provided in this  
1777 | act and except for this section, which shall take effect upon  
1778 | this act becoming a law, this act shall take effect July 1,  
1779 | 2017.