

1 A bill to be entitled
2 An act relating to the Streamlined Sales and Use Tax
3 Agreement; amending s. 212.02, F.S.; revising definitions;
4 providing applicability; amending ss. 212.0306, 212.04,
5 and 212.0506, F.S.; deleting the application of brackets
6 for the calculation of sales and use taxes; amending s.
7 212.05, F.S.; deleting criteria establishing criteria
8 under which taxes on the lease or rental of a motor
9 vehicle are due; revising criteria establishing
10 circumstances under which taxes on the sale of a prepaid
11 calling arrangement are due; deleting the application of
12 brackets for the calculation of sales and use taxes;
13 amending s. 212.054, F.S.; limiting the \$5,000 cap on
14 discretionary sales surtax to the sale of motor vehicles,
15 aircraft, boats, motor homes, manufactured homes, and
16 mobile homes; specifying the time at which changes in
17 surtaxes may take effect; providing criteria to determine
18 the situs of certain sales; providing for databases to
19 identify taxing jurisdictions; providing criteria to hold
20 purchasers harmless for failure to pay the correct amount
21 of tax; repealing s. 212.0596, F.S.; repealing provisions
22 pertaining to taxation of mail-order sales; amending s.
23 212.06, F.S.; defining terms; providing criteria for
24 determining the location of transactions involving
25 tangible personal property, digital goods, or services and
26 for the lease or rental of tangible personal property;
27 requiring purchasers of direct mail to use direct mail
28 forms; amending s. 212.07, F.S.; providing for the
29 creation of a taxability matrix; providing immunity from

30 liability for acts in reliance of the taxability matrix;
31 amending s. 212.08, F.S.; revising exemptions from sales
32 and use tax for food and medical products; creating s.
33 212.094, F.S.; providing a procedure for a purchaser to
34 obtain a refund of tax collected by a dealer; amending s.
35 212.12, F.S.; authorizing collection allowances for
36 certified service providers in accordance with the
37 Streamlined Sales and Use Tax Agreement; providing for the
38 computation of taxes due based on rounding instead of
39 brackets; amending s. 212.17, F.S.; providing additional
40 criteria for a dealer to claim a credit for taxes paid
41 relating to worthless accounts; amending s. 212.18, F.S.;
42 authorizing the Department of Revenue to waive the dealer
43 registration fee for applications submitted through the
44 central electronic registration system provided by member
45 states of the Streamlined Sales and Use Tax Agreement;
46 amending s. 212.20, F.S.; deleting procedures for refunds
47 of tax paid on mail-order sales; creating s. 213.052,
48 F.S.; providing for notice of state sales or use tax
49 changes; creating s. 213.0521, F.S.; providing the
50 effective date for state sales and use tax changes;
51 creating 213.215, F.S.; providing amnesty for non-
52 collection of sales and use taxes for sellers who register
53 under the Streamlined Sales and Use Tax Agreement;
54 amending s. 213.256, F.S.; providing definitions;
55 providing for entry into agreements with other states to
56 simplify and facilitate compliance with sales tax laws;
57 providing for certification of compliance with agreements;
58 creating s. 213.2567, F.S.; providing for the registration

59 of sellers, the certification of a person as a certified
60 service provider, and the certification of a software
61 program as a certified automated system by the governing
62 board under the Streamlined Sales and Use Tax Agreement;
63 declaring legislative intent; providing for the adoption
64 of emergency rules; amending s. 11.45, F.S.; conforming a
65 cross-reference; amending s. 196.012, F.S.; conforming a
66 cross-reference; amending s. 202.18, F.S.; conforming
67 cross-references; amending s. 203.01, F.S.; conforming
68 cross-references; amending s. 212.031, F.S.; conforming a
69 cross-reference; amending s. 212.055, F.S.; conforming
70 cross-references; amending s. 212.15, F.S.; conforming a
71 cross-reference; amending s. 213.13, F.S.; conforming a
72 cross-reference; amending s. 218.245, F.S.; conforming a
73 cross-reference; amending s. 288.1169, F.S.; conforming a
74 cross-reference; amending s. 551.102, F.S.; conforming a
75 cross reference; amending s. 790.0655, F.S., conforming a
76 cross-reference; providing an effective date.

77
78 Be It Enacted by the Legislature of the State of Florida:

79
80 Section 1. Section 212.02, Florida Statutes, is amended to
81 read:

82 212.02 Definitions.--The following terms and phrases when
83 used in this chapter have the meanings ascribed to them in this
84 section, except where the context clearly indicates a different
85 meaning:

86 (1) The term "admissions" means and includes the net sum
87 of money after deduction of any federal taxes for admitting a

88 person or vehicle or persons to any place of amusement, sport,
89 or recreation or for the privilege of entering or staying in any
90 place of amusement, sport, or recreation, including, but not
91 limited to, theaters, outdoor theaters, shows, exhibitions,
92 games, races, or any place where charge is made by way of sale
93 of tickets, gate charges, seat charges, box charges, season pass
94 charges, cover charges, greens fees, participation fees,
95 entrance fees, or other fees or receipts of anything of value
96 measured on an admission or entrance or length of stay or seat
97 box accommodations in any place where there is any exhibition,
98 amusement, sport, or recreation, and all dues and fees paid to
99 private clubs and membership clubs providing recreational or
100 physical fitness facilities, including, but not limited to,
101 golf, tennis, swimming, yachting, boating, athletic, exercise,
102 and fitness facilities, except physical fitness facilities owned
103 or operated by any hospital licensed under chapter 395.

104 (2) "Agreement" means the Streamlined Sales and Use Tax
105 Agreement.

106 (3)~~(27)~~ "Agricultural commodity" means horticultural,
107 aquacultural, poultry and farm products, and livestock and
108 livestock products.

109 (4)~~(32)~~ "Agricultural production" means the production of
110 plants and animals useful to humans, including the preparation,
111 planting, cultivating, or harvesting of these products or any
112 other practices necessary to accomplish production through the
113 harvest phase, and includes aquaculture, horticulture,
114 floriculture, viticulture, forestry, dairy, livestock, poultry,
115 bees, and any and all forms of farm products and farm
116 production.

117 (5)~~(2)~~ "Business" means any activity engaged in by any
118 person, or caused to be engaged in by him or her, with the
119 object of private or public gain, benefit, or advantage, either
120 direct or indirect. Except for the sales of any aircraft, boat,
121 mobile home, or motor vehicle, the term "business" shall not be
122 construed in this chapter to include occasional or isolated
123 sales or transactions involving tangible personal property or
124 services by a person who does not hold himself or herself out as
125 engaged in business or sales of unclaimed tangible personal
126 property under s. 717.122, but includes other charges for the
127 sale or rental of tangible personal property, sales of services
128 taxable under this chapter, sales of or charges of admission,
129 communication services, all rentals and leases of living
130 quarters, other than low-rent housing operated under chapter
131 421, sleeping or housekeeping accommodations in hotels,
132 apartment houses, roominghouses, tourist or trailer camps, and
133 all rentals of or licenses in real property, other than low-rent
134 housing operated under chapter 421, all leases or rentals of or
135 licenses in parking lots or garages for motor vehicles, docking
136 or storage spaces for boats in boat docks or marinas as defined
137 in this chapter and made subject to a tax imposed by this
138 chapter. The term "business" shall not be construed in this
139 chapter to include the leasing, subleasing, or licensing of real
140 property by one corporation to another if all of the stock of
141 both such corporations is owned, directly or through one or more
142 wholly owned subsidiaries, by a common parent corporation; the
143 property was in use prior to July 1, 1989, title to the property
144 was transferred after July 1, 1988, and before July 1, 1989,
145 between members of an affiliated group, as defined in s. 1504(a)

146 of the Internal Revenue Code of 1986, which group included both
147 such corporations and there is no substantial change in the use
148 of the property following the transfer of title; the leasing,
149 subleasing, or licensing of the property was required by an
150 unrelated lender as a condition of providing financing to one or
151 more members of the affiliated group; and the corporation to
152 which the property is leased, subleased, or licensed had sales
153 subject to the tax imposed by this chapter of not less than \$667
154 million during the most recent 12-month period ended June 30.
155 Any tax on such sales, charges, rentals, admissions, or other
156 transactions made subject to the tax imposed by this chapter
157 shall be collected by the state, county, municipality, any
158 political subdivision, agency, bureau, or department, or other
159 state or local governmental instrumentality in the same manner
160 as other dealers, unless specifically exempted by this chapter.

161 (6) "Certified service provider" means an agent certified
162 under the Streamlined Sales and Use Tax Agreement to perform all
163 of the seller's sales and use tax functions, other than the
164 seller's obligation to remit taxes on the seller's purchases.

165 (7)(3) The terms "cigarettes," "tobacco," or "tobacco
166 products" referred to in this chapter include all such products
167 as are defined or may be hereafter defined by the laws of the
168 state.

169 (8)(24) "Coin-operated amusement machine" means any
170 machine operated by coin, slug, token, coupon, or similar device
171 for the purposes of entertainment or amusement. The term
172 includes, but is not limited to, coin-operated pinball machines,
173 music machines, juke boxes, mechanical games, video games,

174 arcade games, billiard tables, moving picture viewers, shooting
175 galleries, and all other similar amusement devices.

176 (9) "Computer" means an electronic device that accepts
177 information in digital or similar form and manipulates such
178 information for a result based on a sequence of instructions.

179 (10) "Computer software" means a set of coded instructions
180 designed to cause a computer or automatic data processing
181 equipment to perform a task.

182 (11)~~(4)~~ "Cost price" means the actual cost of articles of
183 tangible personal property without any deductions therefrom on
184 account of the cost of materials used, labor or service costs,
185 transportation charges, or any expenses whatsoever.

186 (12) "Delivery charges" means charges by the seller of
187 tangible personal property or personal services for preparation
188 and delivery to a location designated by the purchaser of such
189 property or services , including, but not limited to,
190 transportation, shipping, postage, handling, crating, and
191 packing. The term does not include the charges for delivery of
192 direct mail as defined by this section if the charges are
193 separately stated on an invoice or similar billing document
194 given to the purchaser. If a shipment includes exempt property
195 and taxable property, the seller shall tax only the percentage
196 of the delivery charge allocated to the taxable property The
197 seller shall allocate the delivery charge by using:

198 (a) A percentage based on the total sales prices of all
199 property in the shipment; or

200 (b) A percentage based on the total weight of the taxable
201 property compared to the total weight of all property in the
202 shipment.

203 ~~(13)(5)~~ The term "Department" means the Department of
204 Revenue.

205 ~~(14)(17)~~ "Diesel fuel" means any liquid product, gas
206 product, or combination thereof used in an internal combustion
207 engine or motor to propel any form of vehicle, machine, or
208 mechanical contrivance. This term includes, but is not limited
209 to, all forms of fuel commonly or commercially known or sold as
210 diesel fuel or kerosene. However, the term "diesel fuel" does
211 not include butane gas, propane gas, or any other form of
212 liquefied petroleum gas or compressed natural gas.

213 (15) "Direct mail" means printed material delivered or
214 distributed by the United States Postal Service or other
215 delivery service to a mass audience or to addressees on a
216 mailing list provided by the purchaser or at the direction of
217 the purchaser when the cost of the items are not billed directly
218 to the recipients. The term "direct mail" includes tangible
219 personal property supplied directly or indirectly by the
220 purchaser to the direct mail seller for inclusion in the package
221 containing the printed material. The term "direct mail" does not
222 include multiple items of printed material delivered to a single
223 address.

224 (16) "Electronic" means relating to technology having
225 electrical, digital, magnetic, wireless, optical,
226 electromagnetic, or similar capabilities.

227 ~~(17)(6)~~ "Enterprise zone" means an area of the state
228 designated pursuant to s. 290.0065. This subsection expires on
229 the date specified in s. 290.016 for the expiration of the
230 Florida Enterprise Zone Act.

231 (18)~~(7)~~ "Factory-built building" means a structure
232 manufactured in a manufacturing facility for installation or
233 erection as a finished building; "factory-built building"
234 includes, but is not limited to, residential, commercial,
235 institutional, storage, and industrial structures.

236 (19)~~(28)~~ "Farmer" means a person who is directly engaged
237 in the business of producing crops, livestock, or other
238 agricultural commodities. The term includes, but is not limited
239 to, horse breeders, nurserymen, dairy farmers, poultry farmers,
240 cattle ranchers, apiarists, and persons raising fish.

241 (20)~~(31)~~ "Forest" means the land stocked by trees of any
242 size used in the production of forest products, or formerly
243 having such tree cover, and not currently developed for
244 nonforest use.

245 (21)~~(8)~~ "In this state" or "in the state" means within the
246 state boundaries of Florida as defined in s. 1, Art. II of the
247 State Constitution and includes all territory within these
248 limits owned by or ceded to the United States.

249 (22)~~(9)~~ The term "intoxicating beverages" or "alcoholic
250 beverages" referred to in this chapter includes all such
251 beverages as are so defined or may be hereafter defined by the
252 laws of the state.

253 (23)~~(10)~~ "Lease," "let," or "rental" means leasing or
254 renting of living quarters or sleeping or housekeeping
255 accommodations in hotels, apartment houses, roominghouses,
256 tourist or trailer camps and real property, the same being
257 defined as follows:

258 (a) Every building or other structure kept, used,
259 maintained, or advertised as, or held out to the public to be, a

260 place where sleeping accommodations are supplied for pay to
261 transient or permanent guests or tenants, in which 10 or more
262 rooms are furnished for the accommodation of such guests, and
263 having one or more dining rooms or cafes where meals or lunches
264 are served to such transient or permanent guests; such sleeping
265 accommodations and dining rooms or cafes being conducted in the
266 same building or buildings in connection therewith, shall, for
267 the purpose of this chapter, be deemed a hotel.

268 (b) Any building, or part thereof, where separate
269 accommodations for two or more families living independently of
270 each other are supplied to transient or permanent guests or
271 tenants shall for the purpose of this chapter be deemed an
272 apartment house.

273 (c) Every house, boat, vehicle, motor court, trailer
274 court, or other structure or any place or location kept, used,
275 maintained, or advertised as, or held out to the public to be, a
276 place where living quarters or sleeping or housekeeping
277 accommodations are supplied for pay to transient or permanent
278 guests or tenants, whether in one or adjoining buildings, shall
279 for the purpose of this chapter be deemed a roominghouse.

280 (d) In all hotels, apartment houses, and roominghouses
281 within the meaning of this chapter, the parlor, dining room,
282 sleeping porches, kitchen, office, and sample rooms shall be
283 construed to mean "rooms."

284 (e) A "tourist camp" is a place where two or more tents,
285 tent houses, or camp cottages are located and offered by a
286 person or municipality for sleeping or eating accommodations,
287 most generally to the transient public for either a direct money

288 consideration or an indirect benefit to the lessor or owner in
289 connection with a related business.

290 (f) A "trailer camp," "mobile home park," or "recreational
291 vehicle park" is a place where space is offered, with or without
292 service facilities, by any persons or municipality to the public
293 for the parking and accommodation of two or more automobile
294 trailers, mobile homes, or recreational vehicles which are used
295 for lodging, for either a direct money consideration or an
296 indirect benefit to the lessor or owner in connection with a
297 related business, such space being hereby defined as living
298 quarters, and the rental price thereof shall include all service
299 charges paid to the lessor.

300 (g)1. "Lease," "let," or "rental" also means any transfer
301 of possession or control of tangible personal property for a
302 fixed or indeterminate term for consideration. A clause for a
303 future option to purchase or to extend an agreement does not
304 preclude an agreement from being a lease or rental. This
305 definition shall be used for purposes of the sales and use tax
306 regardless of whether a transaction is characterized as a lease
307 or rental under generally accepted accounting principles, the
308 Internal Revenue Code, the Uniform Commercial Code, or other
309 provisions of federal, state, or local law. This term includes
310 agreements covering motor vehicles and trailers if the amount of
311 consideration may be increased or decreased by reference to the
312 amount realized upon sale or disposition of the property as
313 provided in 26 U.S.C. s. 7701(h)(1). This term does not include:

314 a. A transfer of possession or control of property under a
315 security agreement or deferred payment plan that requires the
316 transfer of title upon completion of the required payments;

317 b. A transfer or possession or control of property under
318 an agreement that requires the transfer of title upon completion
319 of required payments and payment of an option price does not
320 exceed the greater of \$100 or one percent of the total required
321 payments; or

322 c. The provision of tangible personal property along with
323 an operator for a fixed or indeterminate period of time. A
324 condition of this exclusion is that the operator is necessary
325 for the equipment to perform as designed. For the purpose of
326 this sub-subparagraph, an operator must do more than maintain,
327 inspect, or set-up the tangible personal property ~~the leasing or~~
328 ~~rental of tangible personal property and the possession or use~~
329 ~~thereof by the lessee or rentee for a consideration, without~~
330 ~~transfer of the title of such property, except as expressly~~
331 ~~provided to the contrary herein.~~

332 2. The term "lease," "let," or "rental" does not mean
333 hourly, daily, or mileage charges, to the extent that such
334 charges are subject to the jurisdiction of the United States
335 Interstate Commerce Commission, when such charges are paid by
336 reason of the presence of railroad cars owned by another on the
337 tracks of the taxpayer, or charges made pursuant to car service
338 agreements. The term "lease," "let," "rental," or "license" does
339 not include payments made to an owner of high-voltage bulk
340 transmission facilities in connection with the possession or
341 control of such facilities by a regional transmission
342 organization, independent system operator, or similar entity
343 under the jurisdiction of the Federal Energy Regulatory
344 Commission. However, where two taxpayers, in connection with the
345 interchange of facilities, rent or lease property, each to the

346 other, for use in providing or furnishing any of the services
347 mentioned in s. 166.231, the term "lease or rental" means only
348 the net amount of rental involved.

349 (h) "Real property" means the surface land, improvements
350 thereto, and fixtures, and is synonymous with "realty" and "real
351 estate."

352 (i) "License," as used in this chapter with reference to
353 the use of real property, means the granting of a privilege to
354 use or occupy a building or a parcel of real property for any
355 purpose.

356 (j) Privilege, franchise, or concession fees, or fees for
357 a license to do business, paid to an airport are not payments
358 for leasing, letting, renting, or granting a license for the use
359 of real property.

360 ~~(24)(29)~~ "Livestock" includes all animals of the equine,
361 bovine, or swine class, including goats, sheep, mules, horses,
362 hogs, cattle, ostriches, and other grazing animals raised for
363 commercial purposes. The term "livestock" shall also include
364 fish raised for commercial purposes.

365 (25)(a) "Model 1 seller" means a seller that has selected
366 a certified service provider as the seller's agent to perform
367 all of the seller's sales and use tax functions, other than the
368 seller's obligation to remit tax on the seller's purchases.

369 (b) "Model 2 seller" means a seller that has selected a
370 certified automated system to perform part of the seller's sales
371 and use tax functions, but retains responsibility for remitting
372 the tax.

373 (c) "Model 3 seller" means a seller that has sales in at
374 least five member states, has total annual sales revenue of at

375 least \$500 million, has a proprietary system that calculates the
376 amount of tax due each jurisdiction, and has entered into a
377 performance agreement with the member states that establishes a
378 tax performance standard for the seller. As used in this
379 definition, a seller includes an affiliated group of sellers
380 using the same proprietary system.

381 (26)-(11) "Motor fuel" means and includes what is commonly
382 known and sold as gasoline and fuels containing a mixture of
383 gasoline and other products.

384 (27)-(12) "Person" includes any individual, firm,
385 copartnership, joint adventure, association, corporation,
386 estate, trust, business trust, receiver, syndicate, or other
387 group or combination acting as a unit and also includes any
388 political subdivision, municipality, state agency, bureau, or
389 department and includes the plural as well as the singular
390 number.

391 (28)-(30) "Power farm equipment" means moving or stationary
392 equipment that contains within itself the means for its own
393 propulsion or power and moving or stationary equipment that is
394 dependent upon an external power source to perform its
395 functions.

396 (29) "Prewritten computer software" means computer
397 software, including prewritten upgrades, which is not designed
398 and developed by the author or other creator to the
399 specifications of a specific purchaser. The combining of two or
400 more prewritten computer software programs or prewritten
401 portions of such programs does not cause the combination to be
402 other than prewritten computer software. Prewritten computer
403 software includes software designed and developed by the author

404 or other creator to the specifications of a specific purchaser
405 when such software is sold to a person other than the specific
406 purchaser. Where a person modifies or enhances computer software
407 of which the person is not the author or creator, the person
408 shall be deemed to be the author or creator only of such
409 person's modifications or enhancements. Prewritten computer
410 software or a prewritten portion of such software that is
411 modified or enhanced to any degree, if such modification or
412 enhancement is designed and developed to the specifications of a
413 specific purchaser, remains prewritten computer software;
414 provided, when there is a reasonable, separately stated charge
415 or an invoice or other statement of the price given to the
416 purchaser for such modification or enhancement, such
417 modification or enhancement shall not constitute prewritten
418 computer software.

419 (30)-(33) "Qualified aircraft" means any aircraft having a
420 maximum certified takeoff weight of less than 10,000 pounds and
421 equipped with twin turbofan engines that meet Stage IV noise
422 requirements that is used by a business operating as an on-
423 demand air carrier under Federal Aviation Administration
424 Regulation Title 14, chapter I, part 135, Code of Federal
425 Regulations, that owns or leases and operates a fleet of at
426 least 25 of such aircraft in this state.

427 (31)-(13) "Retailer" means and includes every person
428 engaged in the business of making sales at retail or for
429 distribution, or use, or consumption, or storage to be used or
430 consumed in this state.

431 (32)-(14)(a) "Retail sale" or a "sale at retail" means a
432 sale to a consumer or to any person for any purpose other than

433 for resale in the form of tangible personal property or services
434 taxable under this chapter, and includes all such transactions
435 that may be made in lieu of retail sales or sales at retail. A
436 sale for resale includes a sale of qualifying property. As used
437 in this paragraph, the term "qualifying property" means tangible
438 personal property, other than electricity, which is used or
439 consumed by a government contractor in the performance of a
440 qualifying contract as defined in s. 212.08(17)(c), to the
441 extent that the cost of the property is allocated or charged as
442 a direct item of cost to such contract, title to which property
443 vests in or passes to the government under the contract. The
444 term "government contractor" includes prime contractors and
445 subcontractors. As used in this paragraph, a cost is a "direct
446 item of cost" if it is a "direct cost" as defined in 48 C.F.R.
447 s. 9904.418-30(a)(2), or similar successor provisions, including
448 costs identified specifically with a particular contract.

449 (b) The terms "retail sales," "sales at retail," "use,"
450 "storage," and "consumption" include the sale, use, storage, or
451 consumption of all tangible advertising materials imported or
452 caused to be imported into this state. Tangible advertising
453 material includes displays, display containers, brochures,
454 catalogs, price lists, point-of-sale advertising, and technical
455 manuals or any tangible personal property which does not
456 accompany the product to the ultimate consumer.

457 (c) "Retail sales," "sale at retail," "use," "storage,"
458 and "consumption" do not include materials, containers, labels,
459 sacks, bags, or similar items intended to accompany a product
460 sold to a customer without which delivery of the product would
461 be impracticable because of the character of the contents and be

462 used one time only for packaging tangible personal property for
463 sale or for the convenience of the customer or for packaging in
464 the process of providing a service taxable under this chapter.
465 When a separate charge for packaging materials is made, the
466 charge shall be considered part of the sales price or rental
467 charge for purposes of determining the applicability of tax. The
468 terms do not include the sale, use, storage, or consumption of
469 industrial materials, including chemicals and fuels except as
470 provided herein, for future processing, manufacture, or
471 conversion into articles of tangible personal property for
472 resale when such industrial materials, including chemicals and
473 fuels except as provided herein, become a component or
474 ingredient of the finished product. However, the terms include
475 the sale, use, storage, or consumption of tangible personal
476 property, including machinery and equipment or parts thereof,
477 purchased electricity, and fuels used to power machinery, when
478 such items are used and dissipated in fabricating, converting,
479 or processing tangible personal property for sale, even though
480 they may become ingredients or components of the tangible
481 personal property for sale through accident, wear, tear,
482 erosion, corrosion, or similar means. The terms do not include
483 the sale of materials to a registered repair facility for use in
484 repairing a motor vehicle, airplane, or boat, when such
485 materials are incorporated into and sold as part of the repair.
486 Such a sale shall be deemed a purchase for resale by the repair
487 facility, even though every material is not separately stated or
488 separately priced on the repair invoice.

489 (d) "Gross sales" means the sum total of all sales of
490 tangible personal property as defined herein, without any

491 deduction whatsoever of any kind or character, except as
492 provided in this chapter.

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

495 (33)~~(15)~~ "Sale" means and includes:

496 (a) Any transfer of title or possession, or both,
497 exchange, barter, license, lease, or rental, conditional or
498 otherwise, in any manner or by any means whatsoever, of tangible
499 personal property for a consideration.

500 (b) The rental of living quarters or sleeping or
501 housekeeping accommodations in hotels, apartment houses or
502 roominghouses, or tourist or trailer camps, as hereinafter
503 defined in this chapter.

504 (c) The producing, fabricating, processing, printing, or
505 imprinting of tangible personal property for a consideration for
506 consumers who furnish either directly or indirectly the
507 materials used in the producing, fabricating, processing,
508 printing, or imprinting.

509 (d) The furnishing, preparing, or serving for a
510 consideration of any tangible personal property for consumption
511 on or off the premises of the person furnishing, preparing, or
512 serving such tangible personal property which includes the sale
513 of meals or prepared food by an employer to his or her
514 employees.

515 (e) A transaction whereby the possession of property is
516 transferred but the seller retains title as security for the
517 payment of the price.

518 (34) (a) ~~(16)~~ "Sales price" applies to the measure subject
519 to the tax imposed by this chapter and means the total amount of

520 consideration, including cash, credit, property, and services,
521 for which tangible personal property or personal services are
522 sold, leased, or rented, valued in money, whether received in
523 money or otherwise, without any deduction for the following:

- 524 1. The seller's cost of the property sold;
- 525 2. The cost of materials used, labor or service cost,
526 interest, losses, all costs of transportation to the seller, all
527 taxes imposed on the seller, and any other expense of the
528 seller;
- 529 3. Charges by the seller for any services necessary to
530 complete the sale, other than delivery and installation charges;
- 531 4. Delivery charges; or
- 532 5. Installation charges.

533 (b) The term "sales price" does not include:

- 534 1. Trade-ins allowed and taken at the time of sale if the
535 amount is separately stated on the invoice, bill of sale, or
536 similar document given to the purchaser;
- 537 2. Discounts, including cash, term, or coupons, which are
538 not reimbursed by a third party, are allowed by a seller, and
539 taken by a purchaser at the time of sale;
- 540 3. Interest, financing, and carrying charges from credit
541 extended on the sale of personal property or services, if the
542 amount is separately stated on the invoice, bill of sale, or
543 similar document given to the purchaser;
- 544 4. Any taxes legally imposed directly on the consumer
545 which are separately stated on the invoice, bill of sale, or
546 similar document given to the purchaser; or ~~means the total~~
547 ~~amount paid for tangible personal property, including any~~
548 ~~services that are a part of the sale, valued in money, whether~~

549 ~~paid in money or otherwise, and includes any amount for which~~
550 ~~credit is given to the purchaser by the seller, without any~~
551 ~~deduction therefrom on account of the cost of the property sold,~~
552 ~~the cost of materials used, labor or service cost, interest~~
553 ~~charged, losses, or any other expense whatsoever. "Sales price"~~
554 ~~also includes the consideration for a transaction which requires~~
555 ~~both labor and material to alter, remodel, maintain, adjust, or~~
556 ~~repair tangible personal property. Trade ins or discounts~~
557 ~~allowed and taken at the time of sale shall not be included~~
558 ~~within the purview of this subsection. "Sales price" also~~
559 ~~includes the full face value of any coupon used by a purchaser~~
560 ~~to reduce the price paid to a retailer for an item of tangible~~
561 ~~personal property; where the retailer will be reimbursed for~~
562 ~~such coupon, in whole or in part, by the manufacturer of the~~
563 ~~item of tangible personal property; or whenever it is not~~
564 ~~practicable for the retailer to determine, at the time of sale,~~
565 ~~the extent to which reimbursement for the coupon will be made.~~
566 ~~The term "sales price" does not include federal excise taxes~~
567 ~~imposed upon the retailer on the sale of tangible personal~~
568 ~~property. The term "sales price" does include federal~~
569 ~~manufacturers' excise taxes, even if the federal tax is listed~~
570 ~~as a separate item on the invoice. To the extent required by~~
571 ~~federal law, the term "sales price" does not include~~

572 5. Charges for Internet access services which are not
573 itemized on the customer's bill, but which can be reasonably
574 identified from the selling dealer's books and records kept in
575 the regular course of business. The dealer may support the
576 allocation of charges with books and records kept in the regular

577 course of business covering the dealer's entire service area,
578 including territories outside this state.

579 (35)~~(25)~~ "Sea trial" means a voyage for the purpose of
580 testing repair or modification work, which is in length and
581 scope reasonably necessary to test repairs or modifications, or
582 a voyage for the purpose of ascertaining the seaworthiness of a
583 vessel. If the sea trial is to test repair or modification work,
584 the owner or repair facility shall certify, in a form required
585 by the department, what repairs have been tested. The owner and
586 the repair facility may also be required to certify that the
587 length and scope of the voyage were reasonably necessary to test
588 the repairs or modifications.

589 (36) "Seller" means a person making sales, leases, or
590 rentals of personal property or services.

591 (37)~~(26)~~ "Solar energy system" means the equipment and
592 requisite hardware that provide and are used for collecting,
593 transferring, converting, storing, or using incident solar
594 energy for water heating, space heating, cooling, or other
595 applications that would otherwise require the use of a
596 conventional source of energy such as petroleum products,
597 natural gas, manufactured gas, or electricity.

598 (38)~~(23)~~ "Space flight" means any flight designed for
599 suborbital, orbital, or interplanetary travel of a space
600 vehicle, satellite, or station of any kind.

601 (39)~~(22)~~ "Spaceport activities" means activities directed
602 or sponsored by Space Florida on spaceport territory pursuant to
603 its powers and responsibilities under the Space Florida Act.

604 (40)~~(18)~~ "Storage" means and includes any keeping or
605 retention in this state of tangible personal property for use or

606 consumption in this state or for any purpose other than sale at
607 retail in the regular course of business.

608 ~~(41)-(19)~~ "Tangible personal property" means and includes
609 personal property which may be seen, weighed, measured, or
610 touched or is in any manner perceptible to the senses, including
611 electric power or energy, water, gas, steam, prewritten computer
612 software, boats, motor vehicles and mobile homes as defined in
613 s. 320.01(1) and (2), aircraft as defined in s. 330.27, and all
614 other types of vehicles. The term "tangible personal property"
615 does not include stocks, bonds, notes, insurance, or other
616 obligations or securities or pari-mutuel tickets sold or issued
617 under the racing laws of the state.

618 ~~(42)-(20)~~ "Use" means and includes the exercise of any
619 right or power over tangible personal property incident to the
620 ownership thereof, or interest therein, except that it does not
621 include the sale at retail of that property in the regular
622 course of business. The term "use" does not include the loan of
623 an automobile by a motor vehicle dealer to a high school for use
624 in its driver education and safety program. The term "use" does
625 not include a contractor's use of "qualifying property" as
626 defined by paragraph (14)(a).

627 ~~(43)-(21)~~ The term "use tax" referred to in this chapter
628 includes the use, the consumption, the distribution, and the
629 storage as herein defined.

630 Section 2. The amendment of the terms "lease," "let," and
631 "rental" in s. 212.02, Florida Statutes, made by this act
632 applies prospectively only, from January 1, 2009, and does not
633 apply retroactively to leases or rentals existing before that
634 date.

635 Section 3. Subsection (6) of section 212.0306, Florida
 636 Statutes, is amended to read:

637 212.0306 Local option food and beverage tax; procedure for
 638 levying; authorized uses; administration.--

639 (6) Any county levying a tax authorized by this section
 640 must locally administer the tax using the powers and duties
 641 enumerated for local administration of the tourist development
 642 tax by s. 125.0104, 1992 Supplement to the Florida Statutes
 643 1991. ~~The county's ordinance shall also provide for brackets~~
 644 ~~applicable to taxable transactions.~~

645 Section 4. Paragraph (b) of subsection (1) of section
 646 212.04, Florida Statutes, is amended to read:

647 212.04 Admissions tax; rate, procedure, enforcement.--

648 (1)

649 (b) For the exercise of such privilege, a tax is levied at
 650 the rate of 6 percent of sales price, or the actual value
 651 received from such admissions, which 6 percent shall be added to
 652 and collected with all such admissions from the purchaser
 653 thereof, and such tax shall be paid for the exercise of the
 654 privilege as defined in the preceding paragraph. Each ticket
 655 must show on its face the actual sales price of the admission,
 656 or each dealer selling the admission must prominently display at
 657 the box office or other place where the admission charge is made
 658 a notice disclosing the price of the admission, and the tax
 659 shall be computed and collected on the basis of the actual price
 660 of the admission charged by the dealer. The sale price or actual
 661 value of admission shall, for the purpose of this chapter, be
 662 that price remaining after deduction of federal taxes and state
 663 or locally imposed or authorized seat surcharges, taxes, or

664 fees, if any, imposed upon such admission. The sale price or
665 actual value does not include separately stated ticket service
666 charges that are imposed by a facility ticket office or a
667 ticketing service and added to a separately stated, established
668 ticket price. ~~The rate of tax on each admission shall be~~
669 ~~according to the brackets established by s. 212.12(9).~~

670 Section 5. Paragraphs (c) and (e) of subsection (1) and
671 subsection (4) of section 212.05, Florida Statutes, are amended
672 to read:

673 212.05 Sales, storage, use tax.--It is hereby declared to
674 be the legislative intent that every person is exercising a
675 taxable privilege who engages in the business of selling
676 tangible personal property at retail in this state, including
677 ~~the business of making mail order sales,~~ or who rents or
678 furnishes any of the things or services taxable under this
679 chapter, or who stores for use or consumption in this state any
680 item or article of tangible personal property as defined herein
681 and who leases or rents such property within the state.

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

685 (c) At the rate of 6 percent of the gross proceeds derived
686 from the lease or rental of tangible personal property, as
687 defined herein.; ~~however, the following special provisions apply~~
688 ~~to the lease or rental of motor vehicles:~~

689 1. ~~When a motor vehicle is leased or rented for a period~~
690 ~~of less than 12 months:~~

691 ~~a. If the motor vehicle is rented in Florida, the entire~~
692 ~~amount of such rental is taxable, even if the vehicle is dropped~~
693 ~~off in another state.~~

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

696 ~~2. Except as provided in subparagraph 3., for the lease or~~
697 ~~rental of a motor vehicle for a period of not less than 12~~
698 ~~months, sales tax is due on the lease or rental payments if the~~
699 ~~vehicle is registered in this state; provided, however, that no~~
700 ~~tax shall be due if the taxpayer documents use of the motor~~
701 ~~vehicle outside this state and tax is being paid on the lease or~~
702 ~~rental payments in another state.~~

703 ~~3. The tax imposed by this chapter does not apply to the~~
704 ~~lease or rental of a commercial motor vehicle as defined in s.~~
705 ~~316.003(66)(a) to one lessee or rentee for a period of not less~~
706 ~~than 12 months when tax was paid on the purchase price of such~~
707 ~~vehicle by the lessor. To the extent tax was paid with respect~~
708 ~~to the purchase of such vehicle in another state, territory of~~
709 ~~the United States, or the District of Columbia, the Florida tax~~
710 ~~payable shall be reduced in accordance with the provisions of s.~~
711 ~~212.06(7). This subparagraph shall only be available when the~~
712 ~~lease or rental of such property is an established business or~~
713 ~~part of an established business or the same is incidental or~~
714 ~~germane to such business.~~

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

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

719 (I) "Prepaid calling arrangement" means the separately
720 stated retail sale by advance payment of communications services
721 that consist exclusively of telephone calls originated by using
722 an access number, authorization code, or other means that may be
723 manually, electronically, or otherwise entered and that are sold
724 in predetermined units or dollars whose number declines with use
725 in a known amount.

726 (II) The sale or recharge of the prepaid calling
727 arrangement is deemed to take place in accordance with s.
728 212.06(3)(d). In the case of a sale of a mobile communications
729 service that is a prepaid calling arrangement, the retail sale
730 may be deemed to have occurred at ~~If the sale or recharge of the~~
731 ~~prepaid calling arrangement does not take place at the dealer's~~
732 ~~place of business, it shall be deemed to take place at the~~
733 ~~customer's shipping address or, if no item is shipped, at the~~
734 ~~customer's address or~~ the location associated with the
735 customer's mobile telephone number.

736 (III) The sale or recharge of a prepaid calling
737 arrangement shall be treated as a sale of tangible personal
738 property for purposes of this chapter, whether or not a tangible
739 item evidencing such arrangement is furnished to the purchaser,
740 and such sale within this state subjects the selling dealer to
741 the jurisdiction of this state for purposes of this subsection.

742 b. The installation of telecommunication and telegraphic
743 equipment.

744 c. Electrical power or energy, except that the tax rate
745 for charges for electrical power or energy is 7 percent.

746 2. The provisions of s. 212.17(3), regarding credit for
747 tax paid on charges subsequently found to be worthless, shall be

748 equally applicable to any tax paid under the provisions of this
749 section on charges for prepaid calling arrangements,
750 telecommunication or telegraph services, or electric power
751 subsequently found to be uncollectible. The word "charges" in
752 this paragraph does not include any excise or similar tax levied
753 by the Federal Government, any political subdivision of the
754 state, or any municipality upon the purchase, sale, or recharge
755 of prepaid calling arrangements or upon the purchase or sale of
756 telecommunication, television system program, or telegraph
757 service or electric power, which tax is collected by the seller
758 from the purchaser.

759 ~~(4) The tax imposed pursuant to this chapter shall be due~~
760 ~~and payable according to the brackets set forth in s. 212.12.~~

761 Section 6. Subsections (6) through (11) of section
762 212.0506, Florida Statutes, are amended to read:

763 212.0506 Taxation of service warranties.--

764 ~~(6) This tax shall be due and payable according to the~~
765 ~~brackets set forth in s. 212.12.~~

766 (6)~~(7)~~ This tax shall not apply to any portion of the
767 consideration received by any person in connection with the
768 issuance of any service warranty contract upon which such person
769 is required to pay any premium tax imposed under the Florida
770 Insurance Code or under s. 634.313(1).

771 (7)~~(8)~~ If a transaction involves both the issuance of a
772 service warranty that is subject to such tax and the issuance of
773 a warranty, guaranty, extended warranty or extended guaranty,
774 contract, agreement, or other written promise that is not
775 subject to such tax, the consideration shall be separately
776 identified and stated with respect to the taxable and nontaxable

777 portions of the transaction. If the consideration is separately
778 apportioned and identified in good faith, such tax shall apply
779 to the transaction to the extent that the consideration received
780 or to be received in connection with the transaction is payment
781 for a service warranty subject to such tax. If the consideration
782 is not apportioned in good faith, the department may reform the
783 contract; such reformation by the department is to be considered
784 prima facie correct, and the burden to show the contrary rests
785 upon the dealer. If the consideration for such a transaction is
786 not separately identified and stated, the entire transaction is
787 taxable.

788 (8)~~(9)~~ Any claim which arises under a service warranty
789 taxable under this section, which claim is paid directly by the
790 person issuing such warranty, is not subject to any tax imposed
791 under this chapter.

792 (9)~~(10)~~ Materials and supplies used in the performance of
793 a factory or manufacturer's warranty are exempt if the contract
794 is furnished at no extra charge with the equipment guaranteed
795 thereunder and such materials and supplies are paid for by the
796 factory or manufacturer.

797 (10)~~(11)~~ Any duties imposed by this chapter upon dealers
798 of tangible personal property with respect to collecting and
799 remitting taxes; making returns; keeping books, records, and
800 accounts; and complying with the rules and regulations of the
801 department apply to all dealers as defined in s. 212.06(2)(1).

802 Section 7. Section 212.054, Florida Statutes, is amended
803 to read:

804 212.054 Discretionary sales surtax; limitations,
805 administration, and collection.--

806 (1) No general excise tax on sales shall be levied by the
807 governing body of any county unless specifically authorized in
808 s. 212.055. Any general excise tax on sales authorized pursuant
809 to said section shall be administered and collected exclusively
810 as provided in this section.

811 (2)(a) The tax imposed by the governing body of any county
812 authorized to so levy pursuant to s. 212.055 shall be a
813 discretionary surtax on all transactions occurring in the county
814 which transactions are subject to the state tax imposed on
815 sales, use, services, rentals, admissions, and other
816 transactions by this chapter and communications services as
817 defined for purposes of chapter 202. The surtax, if levied,
818 shall be computed as the applicable rate or rates authorized
819 pursuant to s. 212.055 times the amount of taxable sales and
820 taxable purchases representing such transactions. If the surtax
821 is levied on the sale of an item of tangible personal property
822 or on the sale of a service, the surtax shall be computed by
823 multiplying the rate imposed by the county within which the sale
824 occurs by the amount of the taxable sale. The sale of an item of
825 tangible personal property or the sale of a service is not
826 subject to the surtax if the property, the service, or the
827 tangible personal property representing the service is delivered
828 within a county that does not impose a discretionary sales
829 surtax.

830 (b) However:

831 1. The sales amount above \$5,000 on a motor vehicle,
832 aircraft, boat, manufactured home, or mobile home is ~~any item of~~
833 ~~tangible personal property shall not be~~ subject to the surtax.
834 ~~However, charges for prepaid calling arrangements, as defined in~~

835 ~~s. 212.05(1)(e)1.a., shall be subject to the surtax.~~ For
836 purposes of administering the \$5,000 limitation ~~on an item of~~
837 ~~tangible personal property~~, if two or more of such taxable items
838 ~~of tangible personal property~~ are sold to the same purchaser at
839 the same time and, under generally accepted business practice or
840 industry standards or usage, are normally sold in bulk ~~or are~~
841 ~~items that, when assembled, comprise a working unit or part of a~~
842 ~~working unit~~, such items must be considered a single item for
843 purposes of the \$5,000 limitation when supported by a charge
844 ticket, sales slip, invoice, or other tangible evidence of a
845 single sale or rental.

846 2. In the case of utility services covering a period
847 starting before and ending after the effective date of the
848 surtax, the rate applies as follows:

849 a. In the case of a rate adoption or increase, the new
850 rate applies to the first billing period starting on or after
851 the effective date of the surtax adoption or increase.

852 b. In the case of a rate decrease or termination, the new
853 rate applies to bills rendered on or after the effective date of
854 the rate change billed on or after the effective date of any
855 ~~such surtax, the entire amount of the charge for utility~~
856 ~~services shall be subject to the surtax. In the case of utility~~
857 ~~services billed after the last day the surtax is in effect, the~~
858 ~~entire amount of the charge on said items shall not be subject~~
859 ~~to the surtax.~~

860
861 "Utility service," as used in this section, does not include any
862 communications services as defined in chapter 202.

863 3. In the case of written contracts which are signed prior
864 to the effective date of any such surtax for the construction of
865 improvements to real property or for remodeling of existing
866 structures, the surtax shall be paid by the contractor
867 responsible for the performance of the contract. However, the
868 contractor may apply for one refund of any such surtax paid on
869 materials necessary for the completion of the contract. Any
870 application for refund shall be made no later than 15 months
871 following initial imposition of the surtax in that county. The
872 application for refund shall be in the manner prescribed by the
873 department by rule. A complete application shall include proof
874 of the written contract and of payment of the surtax. The
875 application shall contain a sworn statement, signed by the
876 applicant or its representative, attesting to the validity of
877 the application. The department shall, within 30 days after
878 approval of a complete application, certify to the county
879 information necessary for issuance of a refund to the applicant.
880 Counties are hereby authorized to issue refunds for this purpose
881 and shall set aside from the proceeds of the surtax a sum
882 sufficient to pay any refund lawfully due. Any person who
883 fraudulently obtains or attempts to obtain a refund pursuant to
884 this subparagraph, in addition to being liable for repayment of
885 any refund fraudulently obtained plus a mandatory penalty of 100
886 percent of the refund, is guilty of a felony of the third
887 degree, punishable as provided in s. 775.082, s. 775.083, or s.
888 775.084.

889 4. In the case of any vessel, railroad, or motor vehicle
890 common carrier entitled to partial exemption from tax imposed
891 under this chapter pursuant to s. 212.08(4), (8), or (9), the

892 basis for imposition of surtax shall be the same as provided in
 893 s. 212.08 and the ratio shall be applied each month to total
 894 purchases in this state of property qualified for proration
 895 which is delivered or sold in the taxing county to establish the
 896 portion used and consumed in intracounty movement and subject to
 897 surtax.

898 (3) Except as otherwise provided in this section, a surtax
 899 applies to a retail sale, lease, or rental of tangible personal
 900 property, a digital good, or a service when, under s. 212.06(3),
 901 the transaction occurs in a county that imposes a surtax under
 902 s. 212.055.

903 (4)(3) To determine whether a transaction occurs in a
 904 county imposing a surtax, the following provisions apply ~~For the~~
 905 ~~purpose of this section, a transaction shall be deemed to have~~
 906 ~~occurred in a county imposing the surtax when:~~

907 ~~(a)1. The retail sale of a modular or manufactured home,~~
 908 ~~not including a mobile home, occurs in the county to which the~~
 909 ~~house is delivered includes an item of tangible personal~~
 910 ~~property, a service, or tangible personal property representing~~
 911 ~~a service, and the item of tangible personal property, the~~
 912 ~~service, or the tangible personal property representing the~~
 913 ~~service is delivered within the county. If there is no~~
 914 ~~reasonable evidence of delivery of a service, the sale of a~~
 915 ~~service is deemed to occur in the county in which the purchaser~~
 916 ~~accepts the bill of sale.~~

917 ~~(b)2. The retail sale, excluding a lease or rental, of any~~
 918 ~~motor vehicle that does not qualify as transportation equipment,~~
 919 ~~as defined in s. 212.06(3)(g), or the retail sale of a of any~~
 920 ~~motor vehicle or mobile home of a class or type that which is~~

921 required to be registered in this state or in any other state
922 occurs ~~shall be deemed to have occurred only~~ in the county
923 identified from ~~as~~ the residential ~~residence~~ address of the
924 purchaser on the registration or title document for the ~~such~~
925 property.

926 (c) A lease or rental of real property occurs in the
927 county in which the real property is located. ~~The consumer of~~
928 ~~utility services is located in the county.~~

929 (d)(h) A ~~The~~ transient rental transaction occurs in the
930 county in which the rental property is located.

931 (e)(b) Admission charged for an event occurs ~~The event for~~
932 ~~which an admission is charged is located~~ in the county in which
933 the event is held.

934 (f) A transaction made from a coin-operated amusement or
935 vending machine occurs in the county in which the machine is
936 located.

937 (g)(m) An ~~The florist taking the~~ original order to sell
938 tangible personal property taken by a florist occurs ~~is located~~
939 in the county in which the florist taking the order is located,
940 ~~notwithstanding any other provision of this section.~~

941 (h)(d)1. The retail sale, excluding a lease or rental, of
942 any aircraft that does not qualify as transportation equipment,
943 as defined in s. 212.06(3)(g), or of any boat of a class or type
944 that is required to be registered, licensed, titled, or
945 documented in this state or by the United States Government
946 occurs in the county to which the aircraft² or boat is
947 delivered.

948 2. The user of any aircraft or boat of a class or type
949 that ~~which~~ is required to be registered, licensed, titled, or

950 documented in this state or by the United States Government
 951 imported into the county for use, consumption, distribution, or
 952 storage to be used or consumed occurs in the county in which the
 953 user is located ~~in the county~~.

954 ~~3.2-~~ However, it shall be presumed that such items used
 955 outside the county imposing the surtax for 6 months or longer
 956 before being imported into the county were not purchased for use
 957 in the county, except as provided in s. 212.06(8)(b).

958 ~~4.3-~~ This paragraph does not apply to the use or
 959 consumption of items upon which a like tax of equal or greater
 960 amount has been lawfully imposed and paid outside the county.

961 ~~(i)-(e)~~ The purchase purchaser of any motor vehicle or
 962 mobile home of a class or type that ~~which~~ is required to be
 963 registered in this state occurs in the county identified from
 964 the residential address of the purchaser ~~is a resident of the~~
 965 ~~taxing county as determined by the address appearing on or to be~~
 966 ~~reflected~~ on the registration document for the ~~such~~ property.

967 ~~(j)-(f)~~1. The use, consumption, distribution, or storage of
 968 a ~~Any~~ motor vehicle or mobile home of a class or type that ~~which~~
 969 is required to be registered in this state and that is imported
 970 from another state occurs in the county to which it is imported
 971 ~~into the taxing county by a user residing therein for the~~
 972 ~~purpose of use, consumption, distribution, or storage in the~~
 973 ~~taxing county~~.

974 2. However, it shall be presumed that such items used
 975 outside the taxing county for 6 months or longer before being
 976 imported into the county were not purchased for use in the
 977 county.

978 ~~(g) The real property which is leased or rented is located~~
 979 ~~in the county.~~

980 ~~(i) The delivery of any aircraft or boat of a class or~~
 981 ~~type which is required to be registered, licensed, titled, or~~
 982 ~~documented in this state or by the United States Government is~~
 983 ~~to a location in the county. However, this paragraph does not~~
 984 ~~apply to the use or consumption of items upon which a like tax~~
 985 ~~of equal or greater amount has been lawfully imposed and paid~~
 986 ~~outside the county.~~

987 (k)-(j) A transaction occurs in a county imposing the
 988 surtax when the dealer owing a use tax on purchases or leases is
 989 located in the county.

990 ~~(k) The delivery of tangible personal property other than~~
 991 ~~that described in paragraph (d), paragraph (e), or paragraph (f)~~
 992 ~~is made to a location outside the county, but the property is~~
 993 ~~brought into the county within 6 months after delivery, in which~~
 994 ~~event, the owner must pay the surtax as a use tax.~~

995 ~~(l) The coin operated amusement or vending machine is~~
 996 ~~located in the county.~~

997 (5)-(4)(a) The department shall administer, collect, and
 998 enforce the tax authorized under s. 212.055 pursuant to the same
 999 procedures used in the administration, collection, and
 1000 enforcement of the general state sales tax imposed under the
 1001 provisions of this chapter, except as provided in this section.
 1002 The provisions of this chapter regarding interest and penalties
 1003 on delinquent taxes shall apply to the surtax. Discretionary
 1004 sales surtaxes shall not be included in the computation of
 1005 estimated taxes pursuant to s. 212.11. Notwithstanding any other
 1006 provision of law, a dealer need not separately state the amount

1007 of the surtax on the charge ticket, sales slip, invoice, or
1008 other tangible evidence of sale. For the purposes of this
1009 section and s. 212.055, the "proceeds" of any surtax means all
1010 funds collected and received by the department pursuant to a
1011 specific authorization and levy under s. 212.055, including any
1012 interest and penalties on delinquent surtaxes.

1013 (b) The proceeds of a discretionary sales surtax collected
1014 by the selling dealer located in a county which imposes the
1015 surtax shall be returned, less the cost of administration, to
1016 the county where the selling dealer is located. The proceeds
1017 shall be transferred to the Discretionary Sales Surtax Clearing
1018 Trust Fund. A separate account shall be established in such
1019 trust fund for each county imposing a discretionary surtax. The
1020 amount deducted for the costs of administration shall not exceed
1021 3 percent of the total revenue generated for all counties
1022 levying a surtax authorized in s. 212.055. The amount deducted
1023 for the costs of administration shall be used only for those
1024 costs which are solely and directly attributable to the surtax.
1025 The total cost of administration shall be prorated among those
1026 counties levying the surtax on the basis of the amount collected
1027 for a particular county to the total amount collected for all
1028 counties. No later than March 1 of each year, the department
1029 shall submit a written report which details the expenses and
1030 amounts deducted for the costs of administration to the
1031 President of the Senate, the Speaker of the House of
1032 Representatives, and the governing authority of each county
1033 levying a surtax. The department shall distribute the moneys in
1034 the trust fund each month to the appropriate counties, unless
1035 otherwise provided in s. 212.055.

1036 (c)1. Any dealer located in a county that does not impose
1037 a discretionary sales surtax but who collects the surtax due to
1038 sales of tangible personal property or services delivered
1039 outside the county shall remit monthly the proceeds of the
1040 surtax to the department to be deposited into an account in the
1041 Discretionary Sales Surtax Clearing Trust Fund which is separate
1042 from the county surtax collection accounts. The department shall
1043 distribute funds in this account using a distribution factor
1044 determined for each county that levies a surtax and multiplied
1045 by the amount of funds in the account and available for
1046 distribution. The distribution factor for each county equals the
1047 product of:

1048 a. The county's latest official population determined
1049 pursuant to s. 186.901;

1050 b. The county's rate of surtax; and

1051 c. The number of months the county has levied a surtax
1052 during the most recent distribution period;

1053
1054 divided by the sum of all such products of the counties levying
1055 the surtax during the most recent distribution period.

1056 2. The department shall compute distribution factors for
1057 eligible counties once each quarter and make appropriate
1058 quarterly distributions.

1059 3. A county that fails to timely provide the information
1060 required by this section to the department authorizes the
1061 department, by such action, to use the best information
1062 available to it in distributing surtax revenues to the county.
1063 If this information is unavailable to the department, the
1064 department may partially or entirely disqualify the county from

1065 receiving surtax revenues under this paragraph. A county that
1066 fails to provide timely information waives its right to
1067 challenge the department's determination of the county's share,
1068 if any, of revenues provided under this paragraph.

1069 ~~(5) No discretionary sales surtax or increase or decrease~~
1070 ~~in the rate of any discretionary sales surtax shall take effect~~
1071 ~~on a date other than January 1. No discretionary sales surtax~~
1072 ~~shall terminate on a day other than December 31.~~

1073 (6) The governing body of any county levying a
1074 discretionary sales surtax shall enact an ordinance levying the
1075 surtax in accordance with the procedures described in s.
1076 125.66(2).

1077 (7)(a) Any adoption, repeal, or rate change of the surtax
1078 by the governing body of any county levying a discretionary
1079 sales surtax or the school board of any county levying the
1080 school capital outlay surtax authorized by s. 212.055(6) is
1081 effective on January 1. A county or school board adopting,
1082 repealing, or changing the rate of such tax shall notify the
1083 department within 10 days after final adoption by ordinance or
1084 referendum of an adoption, repeal imposition, termination, or
1085 rate change of the surtax, but no later than October 20 ~~November~~
1086 ~~16~~ immediately preceding such April 1 ~~prior to the effective~~
1087 ~~date~~. The notice must specify the time period during which the
1088 surtax will be in effect and the rate and must include a copy of
1089 the ordinance and such other information as the department
1090 requires by rule. Failure to timely provide such notification to
1091 the department shall result in the delay of the effective date
1092 for a period of 1 year.

1093 (b) In addition to the notification required by paragraph
1094 (a), the governing body of any county proposing to levy a
1095 discretionary sales surtax or the school board of any county
1096 proposing to levy the school capital outlay surtax authorized by
1097 s. 212.055(6) shall notify the department by October 1 if the
1098 referendum or consideration of the ordinance that would result
1099 in imposition, termination, or rate change of the surtax is
1100 scheduled to occur on or after October 1 of that year. Failure
1101 to timely provide such notification to the department shall
1102 result in the delay of the effective date for a period of 1
1103 year.

1104 (c) The department shall provide notice of the adoption,
1105 repeal, or rate change of the surtax to affected sellers by
1106 November 1 immediately preceding the January 1 effective date.

1107 (d) Notwithstanding any ordinance provision to the
1108 contrary regarding the termination date of a surtax, a surtax
1109 may be terminated only on a March 31st. A surtax imposed before
1110 January 1, 2009, for which an ordinance provides a different
1111 termination date shall terminate on the March 31st following the
1112 termination date established in the ordinance.

1113 (8) With respect to any motor vehicle or mobile home of a
1114 class or type which is required to be registered in this state,
1115 the tax due on a transaction occurring in the taxing county as
1116 herein provided shall be collected from the purchaser or user
1117 incident to the titling and registration of such property,
1118 irrespective of whether such titling or registration occurs in
1119 the taxing county.

1120 (9) The executive director is authorized to certify vendor
1121 databases and to purchase, or otherwise make available, a

1122 database, or databases, singly or in combination, that describe
1123 boundary changes for all taxing jurisdictions, including a
1124 description of the change and the effective date of a boundary
1125 change, that provide all sales and use tax rates by
1126 jurisdiction, that assign to each five digit and nine digit zip
1127 code the proper rate and jurisdiction and apply the lowest
1128 combined rate imposed in the zip code area if the area includes
1129 more than one tax rate in any level of taxing jurisdiction and
1130 that use address-based boundary database records for assigning
1131 taxing jurisdictions and associated tax rates.

1132 (a) A seller or certified service provider that collects
1133 and remits the state tax and any local tax imposed by this
1134 chapter shall be held harmless from any tax, interest, and
1135 penalties due solely as a result of relying on erroneous data on
1136 tax rates, boundaries, or taxing jurisdiction assignments
1137 provided by the state if the seller or certified service
1138 provider exercises due diligence in applying one or more of the
1139 following methods to determine the taxing jurisdiction and tax
1140 rate for a transaction:

1141 1. Employing an electronic database provided by the
1142 department under subsection (9); or

1143 2. Employing a state certified database.

1144 (b) If a seller or certified service provider is unable to
1145 determine the applicable rate and jurisdiction using an address-
1146 based database record after exercising due diligence, the seller
1147 or certified service provider may apply the nine digit zip code
1148 designation applicable to a purchaser.

1149 (c) If a nine digit zip code designation is not available
1150 for a street address or if a seller or certified service

1151 provider is unable to determine the nine digit zip code
1152 designation applicable to a purchase after exercising due
1153 diligence to determine the designation, the seller or certified
1154 service provider may apply the rate for the five digit zip code
1155 area.

1156 (d) There is a rebuttable presumption that a seller or
1157 certified service provider has exercised due diligence if the
1158 seller or certified service provider has attempted to determine
1159 the tax rate and jurisdiction by using state certified software
1160 that makes this assignment from the address and zip code
1161 information applicable to the purchase.

1162 (e) There is a rebuttable presumption that a seller or
1163 certified service provider has exercised due diligence if the
1164 seller has attempted to determine the nine digit zip code
1165 designation by using state certified software that makes this
1166 designation from the street address and the five digit zip code
1167 applicable to a purchase.

1168 (f) If a seller or certified service provider does not use
1169 one of the methods specified in paragraph (a), the seller or
1170 certified service provider may be held liable to the department
1171 for tax, interest, and penalties that are due for charging and
1172 collecting the incorrect amount of tax.

1173 (10) A purchaser shall be held harmless from tax, interest
1174 and penalties for having failed to pay the correct amount of
1175 sales or use tax due solely as a result of any of the following
1176 circumstances:

1177 (a) The seller or certified service provider relied on
1178 erroneous data on tax rates, boundaries, or taxing jurisdiction
1179 assignments provided by the state;

1180 (b) A purchaser holding a direct pay permit relied on
 1181 erroneous data on tax rates, boundaries, or taxing jurisdiction
 1182 assignments provided by the state; or

1183 (c) A purchaser relied on erroneous data supplied in a
 1184 database described in (9)(a).

1185 Section 8. Section 212.0596, Florida Statutes, is amended
 1186 to read:

1187 ~~212.0596 Taxation of mail order sales.—~~

1188 ~~(1) For purposes of this chapter, a "mail order sale" is a~~
 1189 ~~sale of tangible personal property, ordered by mail or other~~
 1190 ~~means of communication, from a dealer who receives the order in~~
 1191 ~~another state of the United States, or in a commonwealth,~~
 1192 ~~territory, or other area under the jurisdiction of the United~~
 1193 ~~States, and transports the property or causes the property to be~~
 1194 ~~transported, whether or not by mail, from any jurisdiction of~~
 1195 ~~the United States, including this state, to a person in this~~
 1196 ~~state, including the person who ordered the property.~~

1197 ~~(2) Every dealer as defined in s. 212.06(2)(c) who makes a~~
 1198 ~~mail order sale is subject to the power of this state to levy~~
 1199 ~~and collect the tax imposed by this chapter when:~~

1200 ~~(a) The dealer is a corporation doing business under the~~
 1201 ~~laws of this state or a person domiciled in, a resident of, or a~~
 1202 ~~citizen of, this state;~~

1203 ~~(b) The dealer maintains retail establishments or offices~~
 1204 ~~in this state, whether the mail order sales thus subject to~~
 1205 ~~taxation by this state result from or are related in any other~~
 1206 ~~way to the activities of such establishments or offices;~~

1207 ~~(c) The dealer has agents in this state who solicit~~
 1208 ~~business or transact business on behalf of the dealer, whether~~

1209 ~~the mail order sales thus subject to taxation by this state~~
1210 ~~result from or are related in any other way to such solicitation~~
1211 ~~or transaction of business, except that a printer who mails or~~
1212 ~~delivers for an out of state print purchaser material the~~
1213 ~~printer printed for it shall not be deemed to be the print~~
1214 ~~purchaser's agent for purposes of this paragraph;~~

1215 ~~(d) The property was delivered in this state in~~
1216 ~~fulfillment of a sales contract that was entered into in this~~
1217 ~~state, in accordance with applicable conflict of laws rules,~~
1218 ~~when a person in this state accepted an offer by ordering the~~
1219 ~~property;~~

1220 ~~(e) The dealer, by purposefully or systematically~~
1221 ~~exploiting the market provided by this state by any media-~~
1222 ~~assisted, media facilitated, or media solicited means,~~
1223 ~~including, but not limited to, direct mail advertising,~~
1224 ~~unsolicited distribution of catalogs, computer assisted~~
1225 ~~shopping, television, radio, or other electronic media, or~~
1226 ~~magazine or newspaper advertisements or other media, creates~~
1227 ~~nexus with this state;~~

1228 ~~(f) Through compact or reciprocity with another~~
1229 ~~jurisdiction of the United States, that jurisdiction uses its~~
1230 ~~taxing power and its jurisdiction over the retailer in support~~
1231 ~~of this state's taxing power;~~

1232 ~~(g) The dealer consents, expressly or by implication, to~~
1233 ~~the imposition of the tax imposed by this chapter;~~

1234 ~~(h) The dealer is subject to service of process under s.~~
1235 ~~48.181;~~

1236 ~~(i) The dealer's mail order sales are subject to the power~~
1237 ~~of this state to tax sales or to require the dealer to collect~~
1238 ~~use taxes under a statute or statutes of the United States;~~

1239 ~~(j) The dealer owns real property or tangible personal~~
1240 ~~property that is physically in this state, except that a dealer~~
1241 ~~whose only property (including property owned by an affiliate)~~
1242 ~~in this state is located at the premises of a printer with which~~
1243 ~~the vendor has contracted for printing, and is either a final~~
1244 ~~printed product, or property which becomes a part of the final~~
1245 ~~printed product, or property from which the printed product is~~
1246 ~~produced, is not deemed to own such property for purposes of~~
1247 ~~this paragraph;~~

1248 ~~(k) The dealer, while not having nexus with this state on~~
1249 ~~any of the bases described in paragraphs (a) (j) or paragraph~~
1250 ~~(l), is a corporation that is a member of an affiliated group of~~
1251 ~~corporations, as defined in s. 1504(a) of the Internal Revenue~~
1252 ~~Code, whose members are includable under s. 1504(b) of the~~
1253 ~~Internal Revenue Code and whose members are eligible to file a~~
1254 ~~consolidated tax return for federal corporate income tax~~
1255 ~~purposes and any parent or subsidiary corporation in the~~
1256 ~~affiliated group has nexus with this state on one or more of the~~
1257 ~~bases described in paragraphs (a) (j) or paragraph (l); or~~

1258 ~~(l) The dealer or the dealer's activities have sufficient~~
1259 ~~connection with or relationship to this state or its residents~~
1260 ~~of some type other than those described in paragraphs (a) (k) to~~
1261 ~~create nexus empowering this state to tax its mail order sales~~
1262 ~~or to require the dealer to collect sales tax or accrue use tax.~~

1263 ~~(3) Every dealer engaged in the business of making mail~~
1264 ~~order sales is subject to the requirements of this chapter for~~

1265 ~~cooperation of dealers in collection of taxes and in~~
1266 ~~administration of this chapter, except that no fee shall be~~
1267 ~~imposed upon such dealer for carrying out any required activity.~~

1268 ~~(4) The department shall, with the consent of another~~
1269 ~~jurisdiction of the United States whose cooperation is needed,~~
1270 ~~enforce this chapter in that jurisdiction, either directly or,~~
1271 ~~at the option of that jurisdiction, through its officers or~~
1272 ~~employees.~~

1273 ~~(5) The tax required under this section to be collected~~
1274 ~~and any amount unreturned to a purchaser that is not tax but was~~
1275 ~~collected from the purchaser under the representation that it~~
1276 ~~was tax constitute funds of the State of Florida from the moment~~
1277 ~~of collection.~~

1278 ~~(6) Notwithstanding other provisions of law, a dealer who~~
1279 ~~makes a mail order sale in this state is exempt from collecting~~
1280 ~~and remitting any local option surtax on the sale, unless the~~
1281 ~~dealer is located in a county that imposes a surtax within the~~
1282 ~~meaning of s. 212.054(3)(a), the order is placed through the~~
1283 ~~dealer's location in such county, and the property purchased is~~
1284 ~~delivered into such county or into another county in this state~~
1285 ~~that levies the surtax, in which case the provisions of s.~~
1286 ~~212.054(3)(a) are applicable.~~

1287 ~~(7) The department may establish by rule procedures for~~
1288 ~~collecting the use tax from unregistered persons who but for~~
1289 ~~their mail order purchases would not be required to remit sales~~
1290 ~~or use tax directly to the department. The procedures may~~
1291 ~~provide for waiver of registration and registration fees,~~
1292 ~~provisions for irregular remittance of tax, elimination of the~~

1293 ~~collection allowance, and nonapplication of local option~~
 1294 ~~surtaxes.~~

1295 Section 9. Paragraph (c) of subsection (2), subsection
 1296 (3), and paragraph (a) of subsection (5) of section 212.06,
 1297 Florida Statutes, are amended, and subsection (17) is added to
 1298 that section, to read:

1299 212.06 Sales, storage, use tax; collectible from dealers;
 1300 "dealer" defined; dealers to collect from purchasers;
 1301 legislative intent as to scope of tax.--

1302 (2)

1303 (c) The term "dealer" is further defined to mean every
 1304 person, as used in this chapter, who sells at retail or who
 1305 offers for sale at retail, or who has in his or her possession
 1306 for sale at retail; or for use, consumption, or distribution; or
 1307 for storage to be used or consumed in this state, tangible
 1308 personal property as defined herein, ~~including a retailer who~~
 1309 ~~transacts a mail order sale.~~

1310 (3)(a) Except as provided in paragraph (b), every dealer
 1311 making sales, whether within or outside the state, of tangible
 1312 personal property for distribution, storage, or use or other
 1313 consumption, in this state, shall, at the time of making sales,
 1314 collect the tax imposed by this chapter from the purchaser.

1315 (b)1. Notwithstanding subsection (17), a purchaser of
 1316 direct mail which is not a holder of a direct-pay permit shall
 1317 provide to the seller in conjunction with the purchase a direct
 1318 mail form or information to show the jurisdictions to which the
 1319 direct mail is delivered to recipients. Upon receipt of the
 1320 direct mail form, the seller is relieved of all obligations to
 1321 collect, pay, or remit the applicable tax, and the purchaser is

1322 obligated to pay or remit the applicable tax on a direct-pay
1323 basis. A direct mail form remains in effect for all future sales
1324 of direct mail by the seller to the purchaser until it is
1325 revoked in writing.

1326 2. Upon receipt of information from the purchaser showing
1327 the jurisdictions to which the direct mail is delivered to
1328 recipients, the seller shall collect the tax according to the
1329 delivery information provided by the purchaser. In the absence
1330 of bad faith, the seller is relieved of any further obligation
1331 to collect tax on any transaction for which the seller has
1332 collected tax pursuant to the delivery information provided by
1333 the purchaser.

1334 3. If the purchaser of direct mail does not have a direct-
1335 pay permit and does not provide the seller with a direct mail
1336 form or delivery information as required by subparagraph 1., the
1337 seller shall collect the tax according to subparagraph (17)(d)5.
1338 This paragraph does not limit a purchaser's obligation for sales
1339 or use tax to any state to which the direct mail is delivered.

1340 4. If a purchaser of direct mail provides the seller with
1341 documentation of direct-pay authority, the purchaser is not
1342 required to provide a direct mail form or delivery information
1343 to the seller ~~A purchaser of printed materials shall have sole~~
1344 ~~responsibility for the taxes imposed by this chapter on those~~
1345 ~~materials when the printer of the materials delivers them to the~~
1346 ~~United States Postal Service for mailing to persons other than~~
1347 ~~the purchaser located within and outside this state. Printers of~~
1348 ~~materials delivered by mail to persons other than the purchaser~~
1349 ~~located within and outside this state shall have no obligation~~
1350 ~~or responsibility for the payment or collection of any taxes~~

1351 ~~imposed under this chapter on those materials. However, printers~~
1352 ~~are obligated to collect the taxes imposed by this chapter on~~
1353 ~~printed materials when all, or substantially all, of the~~
1354 ~~materials will be mailed to persons located within this state.~~
1355 ~~For purposes of the printer's tax collection obligation, there~~
1356 ~~is a rebuttable presumption that all materials printed at a~~
1357 ~~facility are mailed to persons located within the same state as~~
1358 ~~that in which the facility is located. A certificate provided by~~
1359 ~~the purchaser to the printer concerning the delivery of the~~
1360 ~~printed materials for that purchase or all purchases shall be~~
1361 ~~sufficient for purposes of rebutting the presumption created~~
1362 ~~herein.~~

1363 5.2. The Department of Revenue is authorized to adopt
1364 rules and forms to implement the provisions of this paragraph.

1365 (5) (a) ~~1. Except as provided in subparagraph 2.,~~ It is not
1366 the intention of this chapter to levy a tax upon tangible
1367 personal property imported, produced, or manufactured in this
1368 state for export, provided that tangible personal property may
1369 not be considered as being imported, produced, or manufactured
1370 for export unless the importer, producer, or manufacturer
1371 delivers the same to a licensed exporter for exporting or to a
1372 common carrier for shipment outside the state or mails the same
1373 by United States mail to a destination outside the state; or, in
1374 the case of aircraft being exported under their own power to a
1375 destination outside the continental limits of the United States,
1376 by submission to the department of a duly signed and validated
1377 United States customs declaration, showing the departure of the
1378 aircraft from the continental United States; and further with
1379 respect to aircraft, the canceled United States registry of said

1380 aircraft; or in the case of parts and equipment installed on
1381 aircraft of foreign registry, by submission to the department of
1382 documentation, the extent of which shall be provided by rule,
1383 showing the departure of the aircraft from the continental
1384 United States; nor is it the intention of this chapter to levy a
1385 tax on any sale which the state is prohibited from taxing under
1386 the Constitution or laws of the United States. Every retail sale
1387 made to a person physically present at the time of sale shall be
1388 presumed to have been delivered in this state.

1389 ~~2.a. Notwithstanding subparagraph 1., a tax is levied on~~
1390 ~~each sale of tangible personal property to be transported to a~~
1391 ~~cooperating state as defined in sub-subparagraph c., at the rate~~
1392 ~~specified in sub-subparagraph d. However, a Florida dealer will~~
1393 ~~be relieved from the requirements of collecting taxes pursuant~~
1394 ~~to this subparagraph if the Florida dealer obtains from the~~
1395 ~~purchaser an affidavit setting forth the purchaser's name,~~
1396 ~~address, state taxpayer identification number, and a statement~~
1397 ~~that the purchaser is aware of his or her state's use tax laws,~~
1398 ~~is a registered dealer in Florida or another state, or is~~
1399 ~~purchasing the tangible personal property for resale or is~~
1400 ~~otherwise not required to pay the tax on the transaction. The~~
1401 ~~department may, by rule, provide a form to be used for the~~
1402 ~~purposes set forth herein.~~

1403 ~~b. For purposes of this subparagraph, "a cooperating~~
1404 ~~state" is one determined by the executive director of the~~
1405 ~~department to cooperate satisfactorily with this state in~~
1406 ~~collecting taxes on mail order sales. No state shall be so~~
1407 ~~determined unless it meets all the following minimum~~
1408 ~~requirements:~~

1409 ~~(I) It levies and collects taxes on mail order sales of~~
1410 ~~property transported from that state to persons in this state,~~
1411 ~~as described in s. 212.0596, upon request of the department.~~

1412 ~~(II) The tax so collected shall be at the rate specified~~
1413 ~~in s. 212.05, not including any local option or tourist or~~
1414 ~~convention development taxes collected pursuant to s. 125.0104~~
1415 ~~or this chapter.~~

1416 ~~(III) Such state agrees to remit to the department all~~
1417 ~~taxes so collected no later than 30 days from the last day of~~
1418 ~~the calendar quarter following their collection.~~

1419 ~~(IV) Such state authorizes the department to audit dealers~~
1420 ~~within its jurisdiction who make mail order sales that are the~~
1421 ~~subject of s. 212.0596, or makes arrangements deemed adequate by~~
1422 ~~the department for auditing them with its own personnel.~~

1423 ~~(V) Such state agrees to provide to the department records~~
1424 ~~obtained by it from retailers or dealers in such state showing~~
1425 ~~delivery of tangible personal property into this state upon~~
1426 ~~which no sales or use tax has been paid in a manner similar to~~
1427 ~~that provided in sub subparagraph g.~~

1428 ~~e. For purposes of this subparagraph, "sales of tangible~~
1429 ~~personal property to be transported to a cooperating state"~~
1430 ~~means mail order sales to a person who is in the cooperating~~
1431 ~~state at the time the order is executed, from a dealer who~~
1432 ~~receives that order in this state.~~

1433 ~~d. The tax levied by sub subparagraph a. shall be at the~~
1434 ~~rate at which such a sale would have been taxed pursuant to the~~
1435 ~~cooperating state's tax laws if consummated in the cooperating~~
1436 ~~state by a dealer and a purchaser, both of whom were physically~~
1437 ~~present in that state at the time of the sale.~~

1438 ~~e. The tax levied by sub subparagraph a., when collected,~~
 1439 ~~shall be held in the State Treasury in trust for the benefit of~~
 1440 ~~the cooperating state and shall be paid to it at a time agreed~~
 1441 ~~upon between the department, acting for this state, and the~~
 1442 ~~cooperating state or the department or agency designated by it~~
 1443 ~~to act for it; however, such payment shall in no event be made~~
 1444 ~~later than 30 days from the last day of the calendar quarter~~
 1445 ~~after the tax was collected. Funds held in trust for the benefit~~
 1446 ~~of a cooperating state shall not be subject to the service~~
 1447 ~~charges imposed by s. 215.20.~~

1448 ~~f. The department is authorized to perform such acts and~~
 1449 ~~to provide such cooperation to a cooperating state with~~
 1450 ~~reference to the tax levied by sub subparagraph a. as is~~
 1451 ~~required of the cooperating state by sub subparagraph b.~~

1452 ~~g. In furtherance of this act, dealers selling tangible~~
 1453 ~~personal property for delivery in another state shall make~~
 1454 ~~available to the department, upon request of the department,~~
 1455 ~~records of all tangible personal property so sold. Such records~~
 1456 ~~shall include a description of the property, the name and~~
 1457 ~~address of the purchaser, the name and address of the person to~~
 1458 ~~whom the property was sent, the purchase price of the property,~~
 1459 ~~information regarding whether sales tax was paid in this state~~
 1460 ~~on the purchase price, and such other information as the~~
 1461 ~~department may by rule prescribe.~~

1462 (17) This subsection shall be used to determine the
 1463 location where a transaction occurs for purposes of applying the
 1464 tax imposed by this chapter.

1465 (a) For purposes of this subsection, the terms "receive"
 1466 and "receipt" mean:

- 1467 1. Taking possession of tangible personal property;
- 1468 2. Making first use of services; or
- 1469 3. Taking possession or making first use of digital goods,
- 1470 whichever occurs first.

1471

1472 The terms do not include possession by a shipping company on

1473 behalf of the purchaser.

1474 (b) For purposes of this subsection, the term "product"

1475 means tangible personal property, a digital good, or a service.

1476 (c) This section does not apply to the sales or use taxes

1477 levied on:

1478 1. The retail sale or transfer of a boat, modular home,

1479 manufactured home, or mobile home.

1480 2. The retail sale, excluding a lease or rental, of a

1481 motor vehicle or aircraft that does not qualify as

1482 transportation equipment, as defined in paragraph (g). The lease

1483 or rental of these items shall be deemed to have occurred in

1484 accordance with paragraph (f).

1485 3. The retail sale of tangible personal property by a

1486 florist.

1487

1488 Such retail sales are deemed to take place at the location

1489 determined under s. 212.054(4).

1490 (d) The retail sale of a product, excluding a lease or

1491 rental, shall be deemed to take place:

1492 1. When the product is received by the purchaser at a

1493 business location of the seller, at that business location;

1494 2. When the product is not received by the purchaser at a

1495 business location of the seller, at the location where receipt

1496 by the purchaser, or the purchaser's donee, designated as such
1497 by the purchaser, occurs, including the location indicated by
1498 instructions for delivery to the purchaser or donee, known to
1499 the seller;

1500 3. When subparagraphs 1. and 2. do not apply, at the
1501 location indicated by an address for the purchaser which is
1502 available from the business records of the seller which are
1503 maintained in the ordinary course of the seller's business, when
1504 use of this address does not constitute bad faith;

1505 4. When subparagraphs 1., 2., and 3. do not apply, at the
1506 location indicated by an address for the purchaser obtained
1507 during the consummation of the sale, including the address of a
1508 purchaser's payment instrument, if no other address is
1509 available, when use of this address does not constitute bad
1510 faith; or

1511 5. When subparagraphs 1., 2., 3., and 4. do not apply,
1512 including when the seller is without sufficient information to
1513 apply the previous paragraphs, the address from which tangible
1514 personal property was shipped, from which the digital good or
1515 the computer software delivered electronically was first
1516 available for transmission by the seller, or from which the
1517 service was provided, disregarding any location that merely
1518 provided the digital transfer of the product sold.

1519 (e) The lease or rental of tangible personal property,
1520 other than property identified in paragraphs (f) and (g), shall
1521 be deemed to have occurred as follows:

1522 1. For a lease or rental that requires recurring periodic
1523 payments, the first periodic payment is deemed to take place in
1524 accordance with paragraph (d), notwithstanding the exclusion of

1525 lease or rental in paragraph (d). Subsequent periodic payments
1526 are deemed to have occurred at the primary property location for
1527 each period covered by the payment. The primary property
1528 location is determined by an address for the property provided
1529 by the lessee which is available to the lessor from its records
1530 maintained in the ordinary course of business, when use of this
1531 address does not constitute bad faith. The property location is
1532 not altered by intermittent use of the property at different
1533 locations, such as use of business property that accompanies
1534 employees on business trips and service calls.

1535 2. For a lease or rental that does not require recurring
1536 periodic payments, the payment is deemed to take place in
1537 accordance with paragraph (d), notwithstanding the exclusion of
1538 a lease or rental in paragraph (d).

1539 3. This paragraph does not affect the imposition or
1540 computation of sales or use tax on leases or rentals based on a
1541 lump sum or accelerated basis or on the acquisition of property
1542 for lease.

1543 (f) The lease or rental of a motor vehicle or aircraft
1544 that does not qualify as transportation equipment, as defined in
1545 paragraph (g), shall be sourced as follows:

1546 1. For a lease or rental that requires recurring periodic
1547 payments, each periodic payment is deemed to take place at the
1548 primary property location. The primary property location shall
1549 be determined by an address for the property provided by the
1550 lessee which is available to the lessor from its records
1551 maintained in the ordinary course of business, when use of this
1552 address does not constitute bad faith. This location may not be
1553 altered by intermittent use at different locations.

1554 2. For a lease or rental that does not require recurring
1555 periodic payments, the payment is deemed to take place in
1556 accordance with paragraph (d), notwithstanding the exclusion of
1557 a lease or rental in paragraph (d).

1558 3. This paragraph does not affect the imposition or
1559 computation of sales or use tax on leases or rentals based on a
1560 lump sum or accelerated basis or on the acquisition of property
1561 for lease.

1562 (g) The retail sale, including a lease or rental, of
1563 transportation equipment shall be deemed to take place in
1564 accordance with paragraph (d), notwithstanding the exclusion of
1565 a lease or rental in paragraph (d). The term "transportation
1566 equipment" means:

1567 1. Locomotives and rail cars that are used for the
1568 carriage of persons or property in interstate commerce;

1569 2. Trucks and truck tractors with a Gross Vehicle Weight
1570 Rating (GVWR) of 10,001 pounds or greater, trailers,
1571 semitrailers, or passenger buses that are registered through the
1572 International Registration Plan and operated under authority of
1573 a carrier authorized and certificated by the United States
1574 Department of Transportation or another federal authority to
1575 engage in the carriage of persons or property in interstate
1576 commerce;

1577 3. Aircraft that are operated by air carriers authorized
1578 and certificated by the United States Department of
1579 Transportation or another federal or a foreign authority to
1580 engage in the carriage of persons or property in interstate or
1581 foreign commerce; or

1582 4. Containers designed for use on and component parts
 1583 attached or secured on the items set forth in subparagraphs 1.
 1584 through 3.

1585 Section 10. Paragraph (c) of subsection (1) of section
 1586 212.07, Florida Statutes, is amended, and subsection (10) is
 1587 added to that section to read:

1588 212.07 Sales, storage, use tax; tax added to purchase
 1589 price; dealer not to absorb; liability of purchasers who cannot
 1590 prove payment of the tax; penalties; general exemptions.—

1591 (1)

1592 (c) Unless the purchaser of tangible personal property
 1593 that is incorporated into tangible personal property
 1594 manufactured, produced, compounded, processed, or fabricated for
 1595 one's own use and subject to the tax imposed under s.
 1596 212.06(1)(b) or is purchased for export under s. 212.06(5)(a) ~~s.~~
 1597 ~~212.06(5)(a)1.~~ extends a certificate in compliance with the
 1598 rules of the department, the dealer shall himself or herself be
 1599 liable for and pay the tax.

1600 (10)(a) The executive director is authorized to maintain
 1601 and publish a taxability matrix in a downloadable format that
 1602 has been approved by the governing board of the Agreement.

1603 (b) The state shall provide notice of changes to the
 1604 taxability of the products or services listed in the taxability
 1605 matrix.

1606 (c) A seller or certified service provider who collects
 1607 and remits the state and local tax imposed by this chapter,
 1608 shall be held harmless from tax, interest, and penalties for
 1609 having charged and collected the incorrect amount of sales or

1610 use tax due solely as a result of relying on erroneous data
 1611 provided by the state in the taxability matrix.

1612 (d) A purchaser shall be held harmless from penalties for
 1613 having failed to pay the correct amount of sales or use tax due
 1614 solely as a result of any of the following circumstances:

1615 1. The seller or certified service provider relied on
 1616 erroneous data provided by the state in the taxability matrix
 1617 completed by the state;

1618 2. A purchaser relied on erroneous data provided by the
 1619 state in the taxability matrix completed by the state;

1620 3. A purchaser holding a direct pay permit relied on
 1621 erroneous data provided by the state in the taxability matrix
 1622 completed by the state.

1623 (e) A purchaser shall be held harmless from tax and
 1624 interest for having failed to pay the correct amount of sales or
 1625 use tax due solely as a result of the state's erroneous
 1626 classification in the taxability matrix of terms included in the
 1627 library of definitions as "taxable" or "exempt," "included in
 1628 sales price" or "excluded from sales price" or "included in the
 1629 definition" or "excluded from the definition."

1630 Section 11. Subsections (1) and (2) of section 212.08,
 1631 Florida Statutes, are amended to read:

1632 212.08 Sales, rental, use, consumption, distribution, and
 1633 storage tax; specified exemptions.--The sale at retail, the
 1634 rental, the use, the consumption, the distribution, and the
 1635 storage to be used or consumed in this state of the following
 1636 are hereby specifically exempt from the tax imposed by this
 1637 chapter.

1638 (1) EXEMPTIONS; GENERAL GROCERIES.--

1639 (a) Food and food ingredients ~~products~~ for human
 1640 consumption are exempt from the tax imposed by this chapter.

1641 (b) For the purpose of this chapter, as used in this
 1642 subsection, the term "food and food ingredients ~~products~~" means
 1643 substances, whether in liquid, concentrated, solid, frozen,
 1644 dried, or dehydrated form, which are sold for ingestion or
 1645 chewing by humans and are consumed for their taste or
 1646 nutritional value ~~edible commodities, whether processed, cooked,~~
 1647 ~~raw, canned, or in any other form, which are generally regarded~~
 1648 ~~as food~~. This includes, but is not limited to, all of the
 1649 following:

1650 1. ~~Cereals and cereal products, baked goods,~~
 1651 ~~oleomargarine, meat and meat products, fish and seafood~~
 1652 ~~products, frozen foods and dinners, poultry, eggs and egg~~
 1653 ~~products, vegetables and vegetable products, fruit and fruit~~
 1654 ~~products, spices, salt, sugar and sugar products, milk and dairy~~
 1655 ~~products, and products intended to be mixed with milk.~~

1656 2. ~~Natural fruit or vegetable juices or their concentrates~~
 1657 ~~or reconstituted natural concentrated fruit or vegetable juices,~~
 1658 ~~whether frozen or unfrozen, dehydrated, powdered, granulated,~~
 1659 ~~sweetened or unsweetened, seasoned with salt or spice, or~~
 1660 ~~unseasoned; coffee, coffee substitutes, or cocoa; and tea,~~
 1661 ~~unless it is sold in a liquid form.~~

1662 1.3. Bakery products sold by bakeries, pastry shops, or
 1663 like establishments, if sold without eating utensils. For
 1664 purposes of this subparagraph, bakery products include bread,
 1665 rolls, buns, biscuits, bagels, croissants, pastries, doughnuts,
 1666 danish, cakes, tortes, pies, tarts, muffins, bars, cookies, and
 1667 tortillas ~~that do not have eating facilities.~~

1668 2. Dietary supplements. The term "dietary supplements"
1669 means any product, other than tobacco, intended to supplement
1670 the diet which contains one or more of the following dietary
1671 ingredients: a vitamin; a mineral; an herb or other botanical;
1672 an amino acid; a dietary substance for use by humans to
1673 supplement the diet by increasing the total dietary intake; or a
1674 concentrate, metabolite, constituent, extract, or combination of
1675 any ingredient described in this subparagraph which is intended
1676 for ingestion in tablet, capsule, powder, softgel, gelcap, or
1677 liquid form or, if not intended for ingestion in such a form, is
1678 not represented as conventional food and is not represented for
1679 use as a sole item of a meal or of the diet, and which is
1680 required to be labeled as a dietary supplement, identifiable by
1681 the supplemental facts panel found on the label and as required
1682 pursuant to 21 C.F.R. s. 101.36.

1683 (c) The exemption provided by this subsection does not
1684 apply:

1685 ~~1. When the food products are sold as meals for~~
1686 ~~consumption on or off the premises of the dealer.~~

1687 ~~2. When the food products are furnished, prepared, or~~
1688 ~~served for consumption at tables, chairs, or counters or from~~
1689 ~~trays, glasses, dishes, or other tableware, whether provided by~~
1690 ~~the dealer or by a person with whom the dealer contracts to~~
1691 ~~furnish, prepare, or serve food products to others.~~

1692 ~~3. When the food products are ordinarily sold for~~
1693 ~~immediate consumption on the seller's premises or near a~~
1694 ~~location at which parking facilities are provided primarily for~~
1695 ~~the use of patrons in consuming the products purchased at the~~
1696 ~~location, even though such products are sold on a "take out" or~~

1697 ~~"to go" order and are actually packaged or wrapped and taken~~
1698 ~~from the premises of the dealer.~~

1699 ~~4. To sandwiches sold ready for immediate consumption on~~
1700 ~~or off the seller's premises.~~

1701 ~~5. When the food products are sold ready for immediate~~
1702 ~~consumption within a place, the entrance to which is subject to~~
1703 ~~an admission charge.~~

1704 1.6. When the food and food ingredients products are sold
1705 as hot prepared food products. As used in this subparagraph, the
1706 term "prepared food" means food sold in a heated state or heated
1707 by the seller; two or more food ingredients mixed or combined by
1708 the seller for sale as a single item; or food sold with eating
1709 utensils provided by the seller, including plates, knives,
1710 forks, spoons, glasses, cups, napkins, or straws. A plate does
1711 not include a container or packaging used to transport the food.
1712 The term "prepared food" does not include food that is only cut,
1713 repackaged, or pasteurized by the seller and eggs, fish, meat,
1714 poultry, and foods containing such raw animal foods requiring
1715 cooking by the consumer as recommended by the Food and Drug
1716 Administration in chapter 3, part 401.11 of its food code so as
1717 to prevent food-borne illnesses. For purposes of this
1718 subparagraph, the term "prepared food" includes sandwiches sold
1719 for immediate consumption and a combination of hot and cold food
1720 items or components for which a single price has been
1721 established for the combination and the food products are sold
1722 in such combination, such as a meal; a specialty dish or
1723 servings; a sandwich or pizza; an ice cream cone, sundae, or
1724 banana split; or food sold in an unheated state by weight or

1725 volume as a single item, including cold components or side
1726 items.

1727 ~~2.7. To soft drinks, which include, but are not limited~~
1728 ~~to, any nonalcoholic beverage, any preparation or beverage~~
1729 ~~commonly referred to as a "soft drink," or any noncarbonated~~
1730 ~~drink made from milk derivatives or tea, when sold in cans or~~
1731 ~~similar containers. The term "soft drinks" means nonalcoholic~~
1732 beverages that contain natural or artificial sweeteners. Soft
1733 drinks do not include beverages that contain milk or milk
1734 products, soy, rice, or similar milk substitutes, or greater
1735 than 50 percent of vegetable or fruit juice by volume.

1736 ~~8. To ice cream, frozen yogurt, and similar frozen dairy~~
1737 ~~or nondairy products in cones, small cups, or pints, popsicles,~~
1738 ~~frozen fruit bars, or other novelty items, whether or not sold~~
1739 ~~separately.~~

1740 ~~9. To food prepared, whether on or off the premises, and~~
1741 ~~sold for immediate consumption. This does not apply to food~~
1742 ~~prepared off the premises and sold in the original sealed~~
1743 ~~container, or the slicing of products into smaller portions.~~

1744 ~~3.10. When the food and food ingredients products are sold~~
1745 ~~through a vending machine, pushcart, motor vehicle, or any other~~
1746 ~~form of vehicle.~~

1747 ~~4.11. To candy and any similar product regarded as candy~~
1748 ~~or confection, based on its normal use, as indicated on the~~
1749 ~~label or advertising thereof. The term "candy" means a~~
1750 preparation of sugar, honey, or other natural or artificial
1751 sweeteners in combination with chocolate, fruits, nuts, or other
1752 ingredients or flavorings in the form of bars, drops, or pieces.

1753 Candy does not include any preparation that contains flour and
1754 does not require refrigeration.

1755 5. To Tobacco.

1756 ~~12. To bakery products sold by bakeries, pastry shops, or~~
1757 ~~like establishments that have eating facilities, except when~~
1758 ~~sold for consumption off the seller's premises.~~

1759 ~~13. When food products are served, prepared, or sold in or~~
1760 ~~by restaurants, lunch counters, cafeterias, hotels, taverns, or~~
1761 ~~other like places of business.~~

1762 ~~(d) As used in this subsection, the term:~~

1763 ~~1. "For consumption off the seller's premises" means that~~
1764 ~~the food or drink is intended by the customer to be consumed at~~
1765 ~~a place away from the dealer's premises.~~

1766 ~~2. "For consumption on the seller's premises" means that~~
1767 ~~the food or drink sold may be immediately consumed on the~~
1768 ~~premises where the dealer conducts his or her business. In~~
1769 ~~determining whether an item of food is sold for immediate~~
1770 ~~consumption, there shall be considered the customary consumption~~
1771 ~~practices prevailing at the selling facility.~~

1772 ~~3. "Premises" shall be construed broadly, and means, but~~
1773 ~~is not limited to, the lobby, aisle, or auditorium of a theater;~~
1774 ~~the seating, aisle, or parking area of an arena, rink, or~~
1775 ~~stadium; or the parking area of a drive in or outdoor theater.~~
1776 ~~The premises of a caterer with respect to catered meals or~~
1777 ~~beverages shall be the place where such meals or beverages are~~
1778 ~~served.~~

1779 ~~4. "Hot prepared food products" means those products,~~
1780 ~~items, or components which have been prepared for sale in a~~
1781 ~~heated condition and which are sold at any temperature that is~~

1782 ~~higher than the air temperature of the room or place where they~~
 1783 ~~are sold. "Hot prepared food products," for the purposes of this~~
 1784 ~~subsection, includes a combination of hot and cold food items or~~
 1785 ~~components where a single price has been established for the~~
 1786 ~~combination and the food products are sold in such combination,~~
 1787 ~~such as a hot meal, a hot specialty dish or serving, or a hot~~
 1788 ~~sandwich or hot pizza, including cold components or side items.~~

1789 (d)~~(e)~~1. Food or drinks not exempt under paragraphs (a),
 1790 (b), and (c), ~~and (d)~~ shall be exempt, notwithstanding those
 1791 paragraphs, when purchased with food coupons or Special
 1792 Supplemental Food Program for Women, Infants, and Children
 1793 vouchers issued under authority of federal law.

1794 2. This paragraph is effective only while federal law
 1795 prohibits a state's participation in the federal food coupon
 1796 program or Special Supplemental Food Program for Women, Infants,
 1797 and Children if there is an official determination that state or
 1798 local sales taxes are collected within that state on purchases
 1799 of food or drinks with such coupons.

1800 3. This paragraph does ~~shall~~ not apply to any food or
 1801 drinks on which federal law permits ~~shall permit~~ sales taxes
 1802 without penalty, such as termination of the state's
 1803 participation.

1804 (e) Dietary supplements that are sold as prepared food are
 1805 not exempt.

1806 (2) EXEMPTIONS; MEDICAL.--

1807 (a) There shall be exempt from the tax imposed by this
 1808 chapter:

1809 1. Any drug;

1810 2. Any durable medical equipment, mobility enhancing
 1811 equipment, or prosthetic device ~~any medical products and~~
 1812 ~~supplies or medicine~~ dispensed according to an individual
 1813 prescription or prescriptions ~~written by a prescriber authorized~~
 1814 ~~by law to prescribe medicinal drugs;~~

1815 3. Hypodermic needles; hypodermic syringes;

1816 4. Chemical compounds and test kits used for the diagnosis
 1817 or treatment of human disease, illness, or injury and intended
 1818 for one-time use;

1819 5. Over-the-counter drugs and common household remedies
 1820 ~~recommended and generally sold for internal or external use in~~
 1821 ~~the cure, mitigation, treatment, or prevention of illness or~~
 1822 ~~disease in human beings, but not including grooming and hygiene~~
 1823 products;

1824 6. Band-Aids, gauze, bandages, adhesive tape;

1825 7. Hearing aids;

1826 8. Dental prosthesis; or

1827 9. Funerals. However, tangible personal property used by
 1828 funeral directors in their business are taxable.

1829
 1830 ~~cosmetics or toilet articles, notwithstanding the presence of~~
 1831 ~~medicinal ingredients therein, according to a list prescribed~~
 1832 ~~and approved by the Department of Health, which list shall be~~
 1833 ~~certified to the Department of Revenue from time to time and~~
 1834 ~~included in the rules promulgated by the Department of Revenue.~~
 1835 ~~There shall also be exempt from the tax imposed by this chapter~~
 1836 ~~artificial eyes and limbs; orthopedic shoes; prescription~~
 1837 ~~eyeglasses and items incidental thereto or which become a part~~
 1838 ~~thereof; dentures; hearing aids; crutches; prosthetic and~~

1839 ~~orthopedic appliances; and funerals.~~ In addition, any items
1840 intended for one-time use which transfer essential optical
1841 characteristics to contact lenses are ~~shall be~~ exempt from the
1842 tax imposed by this chapter; however, this exemption applies
1843 ~~shall apply~~ only after \$100,000 of the tax imposed by this
1844 chapter on such items has been paid in any calendar year by a
1845 taxpayer who claims the exemption in such year. ~~Funeral~~
1846 ~~directors shall pay tax on all tangible personal property used~~
1847 ~~by them in their business.~~

1848 (b) For the purposes of this subsection the term:

1849 1. "Drug" means a compound, substance, or preparation, and
1850 any component of a compound, substance, or preparation, other
1851 than food and food ingredients, dietary supplements, and
1852 alcoholic beverages, which is:

1853 a. Recognized in the official United States Pharmacopoeia,
1854 official Homeopathic Pharmacopoeia of the United States, or
1855 official National Formulary, or the supplement to any of them;

1856 b. Intended for use in the diagnosis, cure, mitigation,
1857 treatment, or prevention of disease; or

1858 c. Intended to affect the structure or any function of the
1859 body.

1860 2. "Durable medical equipment" means equipment, including
1861 repair and replacement parts to such equipment, but excluding
1862 mobility-enhancing equipment, which can withstand repeated use,
1863 is primarily and customarily used to serve a medical purpose,
1864 generally is not useful to a person in the absence of illness or
1865 injury, and is not worn on or in the body.

1866 3. "Mobility-enhancing equipment" means equipment,
 1867 including repair and replacement parts to such equipment, but
 1868 excluding durable medical equipment, which:
 1869 a. Is primarily and customarily used to provide or
 1870 increase the ability to move from one place to another and which
 1871 is appropriate for use either in a home or a motor vehicle.
 1872 b. Is not generally used by persons with normal mobility.
 1873 c. Does not include any motor vehicle or any equipment on
 1874 a motor vehicle normally provided by a motor vehicle
 1875 manufacturer.
 1876 4. "Prosthetic device" means a replacement, corrective, or
 1877 supportive device, including repair or replacement parts to such
 1878 equipment, other than a hearing aid or a dental prosthesis,
 1879 which is worn on or in the body to:
 1880 a. Artificially replace a missing portion of the body;
 1881 b. Prevent or correct physical deformity or malfunction;
 1882 or
 1883 c. Support a weak or deformed portion of the body.
 1884 5. "Grooming and hygiene products" mean soaps and cleaning
 1885 solutions, shampoo, toothpaste, mouthwash, antiperspirants, and
 1886 suntan lotions and screens, regardless of whether the items meet
 1887 the definition of an over-the-counter drug.
 1888 6. "Over-the-counter drug" means a drug the packaging for
 1889 which contains a label that identifies the product as a drug as
 1890 required by 21 C.F.R. s. 201.66. The over-the-counter drug label
 1891 includes a drug facts panel or a statement of the active
 1892 ingredients, with a list of those ingredients contained in the
 1893 compound, substance, or preparation. ~~"Prosthetic and orthopedic~~
 1894 appliances" means any apparatus, instrument, device, or

1895 ~~equipment used to replace or substitute for any missing part of~~
1896 ~~the body, to alleviate the malfunction of any part of the body,~~
1897 ~~or to assist any disabled person in leading a normal life by~~
1898 ~~facilitating such person's mobility. Such apparatus, instrument,~~
1899 ~~device, or equipment shall be exempted according to an~~
1900 ~~individual prescription or prescriptions written by a physician~~
1901 ~~licensed under chapter 458, chapter 459, chapter 460, chapter~~
1902 ~~461, or chapter 466, or according to a list prescribed and~~
1903 ~~approved by the Department of Health, which list shall be~~
1904 ~~certified to the Department of Revenue from time to time and~~
1905 ~~included in the rules promulgated by the Department of Revenue.~~

1906 2. ~~"Cosmetics" means articles intended to be rubbed,~~
1907 ~~poured, sprinkled, or sprayed on, introduced into, or otherwise~~
1908 ~~applied to the human body for cleansing, beautifying, promoting~~
1909 ~~attractiveness, or altering the appearance and also means~~
1910 ~~articles intended for use as a compound of any such articles,~~
1911 ~~including, but not limited to, cold creams, suntan lotions,~~
1912 ~~makeup, and body lotions.~~

1913 3. ~~"Toilet articles" means any article advertised or held~~
1914 ~~out for sale for grooming purposes and those articles that are~~
1915 ~~customarily used for grooming purposes, regardless of the name~~
1916 ~~by which they may be known, including, but not limited to, soap,~~
1917 ~~toothpaste, hair spray, shaving products, colognes, perfumes,~~
1918 ~~shampoo, deodorant, and mouthwash.~~

1919 7.4. "Prescription" means an order, formula, or recipe
1920 issued in any form of oral, written, electronic, or other means
1921 of transmission by a practitioner licensed under chapter 458,
1922 chapter 459, chapter 460, chapter 461, or chapter 466. The term
1923 also includes an orally transmitted order by the lawfully

1924 designated agent of such practitioner. The term also includes an
1925 order written or transmitted by a practitioner licensed to
1926 practice in a jurisdiction other than this state, but only if
1927 the pharmacist called upon to dispense the order determines, in
1928 the exercise of his or her professional judgment, that the order
1929 is valid and necessary for the treatment of a chronic or
1930 recurrent illness. ~~includes any order for drugs or medicinal~~
1931 ~~supplies written or transmitted by any means of communication by~~
1932 ~~a duly licensed practitioner authorized by the laws of the state~~
1933 ~~to prescribe such drugs or medicinal supplies and intended to be~~
1934 ~~dispensed by a pharmacist. The term also includes an orally~~
1935 ~~transmitted order by the lawfully designated agent of such~~
1936 ~~practitioner. The term also includes an order written or~~
1937 ~~transmitted by a practitioner licensed to practice in a~~
1938 ~~jurisdiction other than this state, but only if the pharmacist~~
1939 ~~called upon to dispense such order determines, in the exercise~~
1940 ~~of his or her professional judgment, that the order is valid and~~
1941 ~~necessary for the treatment of a chronic or recurrent illness.~~
1942 ~~The term also includes a pharmacist's order for a product~~
1943 ~~selected from the formulary created pursuant to s. 465.186. A~~
1944 ~~prescription may be retained in written form, or the pharmacist~~
1945 ~~may cause it to be recorded in a data processing system,~~
1946 ~~provided that such order can be produced in printed form upon~~
1947 ~~lawful request.~~

1948 (c) Chlorine is ~~shall~~ not be exempt from the tax imposed
1949 by this chapter when used for the treatment of water in swimming
1950 pools.

1951 ~~(d) Lithotripters are exempt.~~

1952 (d)(e) Human organs are exempt.

1953 ~~(f) Sales of drugs to or by physicians, dentists,~~
1954 ~~veterinarians, and hospitals in connection with medical~~
1955 ~~treatment are exempt.~~

1956 ~~(g) Medical products and supplies used in the cure,~~
1957 ~~mitigation, alleviation, prevention, or treatment of injury,~~
1958 ~~disease, or incapacity which are temporarily or permanently~~
1959 ~~incorporated into a patient or client by a practitioner of the~~
1960 ~~healing arts licensed in the state are exempt.~~

1961 ~~(h) The purchase by a veterinarian of commonly recognized~~
1962 ~~substances possessing curative or remedial properties which are~~
1963 ~~ordered and dispensed as treatment for a diagnosed health~~
1964 ~~disorder by or on the prescription of a duly licensed~~
1965 ~~veterinarian, and which are applied to or consumed by animals~~
1966 ~~for alleviation of pain or the cure or prevention of sickness,~~
1967 ~~disease, or suffering are exempt. Also exempt are the purchase~~
1968 ~~by a veterinarian of antiseptics, absorbent cotton, gauze for~~
1969 ~~bandages, lotions, vitamins, and worm remedies.~~

1970 ~~(i) X ray opaques, also known as opaque drugs and~~
1971 ~~radiopaque, such as the various opaque dyes and barium sulphate,~~
1972 ~~when used in connection with medical X rays for treatment of~~
1973 ~~bodies of humans and animals, are exempt.~~

1974 (e)(j) Parts, special attachments, special lettering, and
1975 other like items that are added to or attached to tangible
1976 personal property so that a handicapped person can use them are
1977 exempt when such items are purchased by a person pursuant to an
1978 individual prescription.

1979 (f)(k) This subsection shall be strictly construed and
1980 enforced.

1981 Section 12. Section 212.094, Florida Statutes, is created
 1982 to read:

1983 212.094 Purchaser requests for refunds from dealers.--

1984 (1) If a purchaser seeks from a dealer a refund of or
 1985 credit against a tax collected under this chapter by that
 1986 dealer, the purchaser shall submit a written request for the
 1987 refund or credit to the dealer in accordance with this section.
 1988 The request must contain all the information necessary for the
 1989 dealer to determine the validity of the purchaser's request.

1990 (2) The purchaser may not take any other action against
 1991 the dealer with respect to the requested refund or credit until
 1992 the dealer has had 60 days following receipt of a completed
 1993 request in which to respond.

1994 (3) This section does not change the law regarding
 1995 standing to claim a refund.

1996 Section 13. Paragraphs (d) and (e) are added to subsection
 1997 (1) and subsections (5) and (9) through (14) of section 212.12,
 1998 Florida Statutes, are amended to read:

1999 212.12 Dealer's credit for collecting tax; penalties for
 2000 noncompliance; powers of Department of Revenue in dealing with
 2001 delinquents; computing tax due ~~brackets applicable to taxable~~
 2002 ~~transactions~~; records required.--

2003 (1) Notwithstanding any other provision of law and for the
 2004 purpose of compensating persons granting licenses for and the
 2005 lessors of real and personal property taxed hereunder, for the
 2006 purpose of compensating dealers in tangible personal property,
 2007 for the purpose of compensating dealers providing communication
 2008 services and taxable services, for the purpose of compensating
 2009 owners of places where admissions are collected, and for the

2010 purpose of compensating remitters of any taxes or fees reported
2011 on the same documents utilized for the sales and use tax, as
2012 compensation for the keeping of prescribed records, filing
2013 timely tax returns, and the proper accounting and remitting of
2014 taxes by them, such seller, person, lessor, dealer, owner, and
2015 remitter (except dealers who make mail order sales) shall be
2016 allowed 2.5 percent of the amount of the tax due and accounted
2017 for and remitted to the department, in the form of a deduction
2018 in submitting his or her report and paying the amount due by him
2019 or her; the department shall allow such deduction of 2.5 percent
2020 of the amount of the tax to the person paying the same for
2021 remitting the tax and making of tax returns in the manner herein
2022 provided, for paying the amount due to be paid by him or her,
2023 and as further compensation to dealers in tangible personal
2024 property for the keeping of prescribed records and for
2025 collection of taxes and remitting the same. However, if the
2026 amount of the tax due and remitted to the department for the
2027 reporting period exceeds \$1,200, no allowance shall be allowed
2028 for all amounts in excess of \$1,200. ~~The executive director of~~
2029 ~~the department is authorized to negotiate a collection~~
2030 ~~allowance, pursuant to rules promulgated by the department, with~~
2031 ~~a dealer who makes mail order sales. The rules of the department~~
2032 ~~shall provide guidelines for establishing the collection~~
2033 ~~allowance based upon the dealer's estimated costs of collecting~~
2034 ~~the tax, the volume and value of the dealer's mail order sales~~
2035 ~~to purchasers in this state, and the administrative and legal~~
2036 ~~costs and likelihood of achieving collection of the tax absent~~
2037 ~~the cooperation of the dealer. However, in no event shall the~~

2038 ~~collection allowance negotiated by the executive director exceed~~
2039 ~~10 percent of the tax remitted for a reporting period.~~

2040 (a) The Department of Revenue may deny the collection
2041 allowance if a taxpayer files an incomplete return or if the
2042 required tax return or tax is delinquent at the time of payment.

2043 1. An "incomplete return" is, for purposes of this
2044 chapter, a return which is lacking such uniformity,
2045 completeness, and arrangement that the physical handling,
2046 verification, review of the return, or determination of other
2047 taxes and fees reported on the return may not be readily
2048 accomplished.

2049 2. The department shall adopt rules requiring such
2050 information as it may deem necessary to ensure that the tax
2051 levied hereunder is properly collected, reviewed, compiled,
2052 reported, and enforced, including, but not limited to: the
2053 amount of gross sales; the amount of taxable sales; the amount
2054 of tax collected or due; the amount of lawful refunds,
2055 deductions, or credits claimed; the amount claimed as the
2056 dealer's collection allowance; the amount of penalty and
2057 interest; the amount due with the return; and such other
2058 information as the Department of Revenue may specify. The
2059 department shall require that transient rentals and agricultural
2060 equipment transactions be separately shown. Sales made through
2061 vending machines as defined in s. 212.0515 must be separately
2062 shown on the return. Sales made through coin-operated amusement
2063 machines as defined by s. 212.02 and the number of machines
2064 operated must be separately shown on the return or on a form
2065 prescribed by the department. If a separate form is required,
2066 the same penalties for late filing, incomplete filing, or

2067 failure to file as provided for the sales tax return shall apply
2068 to said form.

2069 (b) The collection allowance and other credits or
2070 deductions provided in this chapter shall be applied
2071 proportionally to any taxes or fees reported on the same
2072 documents used for the sales and use tax.

2073 (c)1. A dealer entitled to the collection allowance
2074 provided in this section may elect to forego the collection
2075 allowance and direct that said amount be transferred into the
2076 Educational Enhancement Trust Fund. Such an election must be
2077 made with the timely filing of a return and may not be rescinded
2078 once made. If a dealer who makes such an election files a
2079 delinquent return, underpays the tax, or files an incomplete
2080 return, the amount transferred into the Educational Enhancement
2081 Trust Fund shall be the amount of the collection allowance
2082 remaining after resolution of liability for all of the tax,
2083 interest, and penalty due on that return or underpayment of tax.
2084 The Department of Education shall distribute the remaining
2085 amount from the trust fund to the school districts that have
2086 adopted resolutions stating that those funds will be used to
2087 ensure that up-to-date technology is purchased for the
2088 classrooms in the district and that teachers are trained in the
2089 use of that technology. Revenues collected in districts that do
2090 not adopt such a resolution shall be equally distributed to
2091 districts that have adopted such resolutions.

2092 2. This paragraph applies to all taxes, surtaxes, and any
2093 local option taxes administered under this chapter and remitted
2094 directly to the department. This paragraph does not apply to any
2095 locally imposed and self-administered convention development

2096 tax, tourist development tax, or tourist impact tax administered
2097 under this chapter.

2098 3. Revenues from the dealer-collection allowances shall be
2099 transferred quarterly from the General Revenue Fund to the
2100 Educational Enhancement Trust Fund. The Department of Revenue
2101 shall provide to the Department of Education quarterly
2102 information about such revenues by county to which the
2103 collection allowance was attributed.

2104
2105 Notwithstanding any provision of chapter 120 to the contrary,
2106 the Department of Revenue may adopt rules to carry out the
2107 amendment made by chapter 2006-52, Laws of Florida, to this
2108 section.

2109 (d) Notwithstanding paragraphs (a) and (b), a Model 1
2110 seller under the Streamlined Sales and Use Tax Agreement is not
2111 entitled to the collection allowance described in paragraphs (a)
2112 and (b).

2113 (e)1. In addition to any collection allowance that may be
2114 provided under this subsection, the department may provide the
2115 monetary allowances required to be provided by the state to
2116 certified service providers and voluntary sellers pursuant to
2117 Article VI of the Streamlined Sales and Use Tax Agreement, as
2118 amended.

2119 2. Such monetary allowances must be in the form of
2120 collection allowances that certified service providers or
2121 voluntary sellers are permitted to retain from the tax revenues
2122 collected on remote sales to be remitted to the state pursuant
2123 to this chapter.

2124 3. For purposes of this paragraph, the term "voluntary
2125 seller" or "volunteer seller" means a seller that is not
2126 required to register in this state to collect the tax imposed by
2127 this chapter. The term "remote sales" means revenues generated
2128 by such a seller for this state for which the seller is not
2129 required to register to collect the tax imposed by this chapter.

2130 (5) (a) The department is authorized to audit or inspect
2131 the records and accounts of dealers defined herein, ~~including~~
2132 ~~audits or inspections of dealers who make mail order sales to~~
2133 ~~the extent permitted by another state,~~ and to correct by credit
2134 any overpayment of tax, and, in the event of a deficiency, an
2135 assessment shall be made and collected. No administrative
2136 finding of fact is necessary prior to the assessment of any tax
2137 deficiency.

2138 (b) In the event any dealer or other person charged herein
2139 fails or refuses to make his or her records available for
2140 inspection so that no audit or examination has been made of the
2141 books and records of such dealer or person, fails or refuses to
2142 register as a dealer, fails to make a report and pay the tax as
2143 provided by this chapter, makes a grossly incorrect report or
2144 makes a report that is false or fraudulent, then, in such event,
2145 it shall be the duty of the department to make an assessment
2146 from an estimate based upon the best information then available
2147 to it for the taxable period of retail sales of such dealer, the
2148 gross proceeds from rentals, the total admissions received,
2149 amounts received from leases of tangible personal property by
2150 such dealer, or of the cost price of all articles of tangible
2151 personal property imported by the dealer for use or consumption
2152 or distribution or storage to be used or consumed in this state,

2153 or of the sales or cost price of all services the sale or use of
2154 which is taxable under this chapter, together with interest,
2155 plus penalty, if such have accrued, as the case may be. Then the
2156 department shall proceed to collect such taxes, interest, and
2157 penalty on the basis of such assessment which shall be
2158 considered prima facie correct, and the burden to show the
2159 contrary shall rest upon the dealer, seller, owner, or lessor,
2160 as the case may be.

2161 (9) Taxes imposed by this chapter upon the privilege of
2162 the use, consumption, storage for consumption, or sale of
2163 tangible personal property, admissions, license fees, rentals,
2164 communication services, and upon the sale or use of services as
2165 herein taxed shall be collected upon the basis of an addition of
2166 the tax imposed by this chapter to the total price of such
2167 admissions, license fees, rentals, communication or other
2168 services, or sale price of such article or articles that are
2169 purchased, sold, or leased at any one time by or to a customer
2170 or buyer; the dealer, or person charged herein, is required to
2171 pay a privilege tax in the amount of the tax imposed by this
2172 chapter on the total of his or her gross sales of tangible
2173 personal property, admissions, license fees, rentals, and
2174 communication services or to collect a tax upon the sale or use
2175 of services, and such person or dealer shall add the tax imposed
2176 by this chapter to the price, license fee, rental, or
2177 admissions, and communication or other services and collect the
2178 total sum from the purchaser, admittee, licensee, lessee, or
2179 consumer. In computing the tax due or to be collected as the
2180 result of any transaction, the seller may elect to compute the
2181 tax due on a transaction on an per item basis or on an invoice

2182 basis. The tax rate shall be the sum of the applicable state and
2183 local rates, if any, and the tax computation shall be carried to
2184 the third decimal place. Whenever the third decimal place is
2185 greater than four, the tax shall be rounded to the next whole
2186 cent. ~~The department shall make available in an electronic~~
2187 ~~format or otherwise the tax amounts and the following brackets~~
2188 ~~applicable to all transactions taxable at the rate of 6 percent:~~
2189 ~~(a) On single sales of less than 10 cents, no tax shall be~~
2190 ~~added.~~
2191 ~~(b) On single sales in amounts from 10 cents to 16 cents,~~
2192 ~~both inclusive, 1 cent shall be added for taxes.~~
2193 ~~(c) On sales in amounts from 17 cents to 33 cents, both~~
2194 ~~inclusive, 2 cents shall be added for taxes.~~
2195 ~~(d) On sales in amounts from 34 cents to 50 cents, both~~
2196 ~~inclusive, 3 cents shall be added for taxes.~~
2197 ~~(e) On sales in amounts from 51 cents to 66 cents, both~~
2198 ~~inclusive, 4 cents shall be added for taxes.~~
2199 ~~(f) On sales in amounts from 67 cents to 83 cents, both~~
2200 ~~inclusive, 5 cents shall be added for taxes.~~
2201 ~~(g) On sales in amounts from 84 cents to \$1, both~~
2202 ~~inclusive, 6 cents shall be added for taxes.~~
2203 ~~(h) On sales in amounts of more than \$1, 6 percent shall~~
2204 ~~be charged upon each dollar of price, plus the appropriate~~
2205 ~~bracket charge upon any fractional part of a dollar.~~
2206 ~~(10) In counties which have adopted a discretionary sales~~
2207 ~~surtax at the rate of 1 percent, the department shall make~~
2208 ~~available in an electronic format or otherwise the tax amounts~~
2209 ~~and the following brackets applicable to all taxable~~

2210 ~~transactions that would otherwise have been transactions taxable~~
 2211 ~~at the rate of 6 percent:~~

2212 ~~(a) On single sales of less than 10 cents, no tax shall be~~
 2213 ~~added.~~

2214 ~~(b) On single sales in amounts from 10 cents to 14 cents,~~
 2215 ~~both inclusive, 1 cent shall be added for taxes.~~

2216 ~~(c) On sales in amounts from 15 cents to 28 cents, both~~
 2217 ~~inclusive, 2 cents shall be added for taxes.~~

2218 ~~(d) On sales in amounts from 29 cents to 42 cents, both~~
 2219 ~~inclusive, 3 cents shall be added for taxes.~~

2220 ~~(e) On sales in amounts from 43 cents to 57 cents, both~~
 2221 ~~inclusive, 4 cents shall be added for taxes.~~

2222 ~~(f) On sales in amounts from 58 cents to 71 cents, both~~
 2223 ~~inclusive, 5 cents shall be added for taxes.~~

2224 ~~(g) On sales in amounts from 72 cents to 85 cents, both~~
 2225 ~~inclusive, 6 cents shall be added for taxes.~~

2226 ~~(h) On sales in amounts from 86 cents to \$1, both~~
 2227 ~~inclusive, 7 cents shall be added for taxes.~~

2228 ~~(i) On sales in amounts from \$1 up to, and including, the~~
 2229 ~~first \$5,000 in price, 7 percent shall be charged upon each~~
 2230 ~~dollar of price, plus the appropriate bracket charge upon any~~
 2231 ~~fractional part of a dollar.~~

2232 ~~(j) On sales in amounts of more than \$5,000 in price, 7~~
 2233 ~~percent shall be added upon the first \$5,000 in price, and 6~~
 2234 ~~percent shall be added upon each dollar of price in excess of~~
 2235 ~~the first \$5,000 in price, plus the bracket charges upon any~~
 2236 ~~fractional part of a dollar as provided for in subsection (9).~~

2237 ~~(11) The department shall make available in an electronic~~
 2238 ~~format or otherwise the tax amounts and brackets applicable to~~

2239 all taxable transactions that occur in counties that have a
2240 surtax at a rate other than 1 percent which transactions would
2241 otherwise have been transactions taxable at the rate of 6
2242 percent. Likewise, the department shall make available in an
2243 electronic format or otherwise the tax amounts and brackets
2244 applicable to transactions taxable at 7 percent pursuant to s.
2245 212.05(1)(e) and on transactions which would otherwise have been
2246 so taxable in counties which have adopted a discretionary sales
2247 surtax.

2248 (10)~~(12)~~ It is hereby declared to be the legislative
2249 intent that, whenever in the construction, administration, or
2250 enforcement of this chapter there may be any question respecting
2251 a duplication of the tax, the end consumer, or last retail sale,
2252 be the sale intended to be taxed and insofar as may be
2253 practicable there be no duplication or pyramiding of the tax.

2254 (11)~~(13)~~ In order to aid the administration and
2255 enforcement of the provisions of this chapter with respect to
2256 the rentals and license fees, each lessor or person granting the
2257 use of any hotel, apartment house, roominghouse, tourist or
2258 trailer camp, real property, or any interest therein, or any
2259 portion thereof, inclusive of owners; property managers;
2260 lessors; landlords; hotel, apartment house, and roominghouse
2261 operators; and all licensed real estate agents within the state
2262 leasing, granting the use of, or renting such property, shall be
2263 required to keep a record of each and every such lease, license,
2264 or rental transaction which is taxable under this chapter, in
2265 such a manner and upon such forms as the department may
2266 prescribe, and to report such transaction to the department or
2267 its designated agents, and to maintain such records as long as

2268 required by s. 213.35, subject to the inspection of the
2269 department and its agents. Upon the failure by such owner;
2270 property manager; lessor; landlord; hotel, apartment house,
2271 roominghouse, tourist or trailer camp operator; or real estate
2272 agent to keep and maintain such records and to make such reports
2273 upon the forms and in the manner prescribed, such owner;
2274 property manager; lessor; landlord; hotel, apartment house,
2275 roominghouse, tourist or trailer camp operator; receiver of rent
2276 or license fees; or real estate agent is guilty of a misdemeanor
2277 of the second degree, punishable as provided in s. 775.082 or s.
2278 775.083, for the first offense; for subsequent offenses, they
2279 are each guilty of a misdemeanor of the first degree, punishable
2280 as provided in s. 775.082 or s. 775.083. If, however, any
2281 subsequent offense involves intentional destruction of such
2282 records with an intent to evade payment of or deprive the state
2283 of any tax revenues, such subsequent offense shall be a felony
2284 of the third degree, punishable as provided in s. 775.082 or s.
2285 775.083.

2286 (12)~~(14)~~ If it is determined upon audit that a dealer has
2287 collected and remitted taxes by applying the applicable tax rate
2288 to each transaction as described in subsection (9) and rounding
2289 the tax due to the nearest whole cent rather than applying the
2290 appropriate bracket system provided by law or department rule,
2291 the dealer shall not be held liable for additional tax, penalty,
2292 and interest resulting from such failure if:

2293 (a) The dealer acted in a good faith belief that rounding
2294 to the nearest whole cent was the proper method of determining
2295 the amount of tax due on each taxable transaction.

2296 (b) The dealer timely reported and remitted all taxes
 2297 collected on each taxable transaction.

2298 (c) The dealer agrees in writing to future compliance with
 2299 the laws and rules concerning brackets applicable to the
 2300 dealer's transactions.

2301 Section 14. Subsection (3) of section 212.17, Florida
 2302 Statutes, is amended to read:

2303 212.17 Credits for returned goods, rentals, or admissions;
 2304 goods acquired for dealer's own use and subsequently resold;
 2305 additional powers of department.--

2306 (3) A dealer who has paid the tax imposed by this chapter
 2307 on tangible personal property or services may take a credit or
 2308 obtain a refund for any tax paid by the dealer on the unpaid
 2309 balance due on worthless accounts within 12 months following the
 2310 month in which the bad debt has been charged off for federal
 2311 income tax purposes. A dealer that has paid the tax imposed by
 2312 this chapter on tangible personal property or services and that
 2313 is not required to file federal income tax returns may take a
 2314 credit against or obtain a refund for any tax paid by the dealer
 2315 on the unpaid balance due on worthless accounts within 12 months
 2316 following the month in which the bad debt is written off as
 2317 uncollectible in the dealer's books and records and would be
 2318 eligible for a bad-debt deduction for federal income tax
 2319 purposes if the dealer was required to file a federal income tax
 2320 return.

2321 (a) A dealer that is taking a credit against or obtaining
 2322 a refund on worthless accounts shall base the bad-debt-recovery
 2323 calculation in accordance with 26 U.S.C. s. 166.

2324 (b) Notwithstanding paragraph (a), the amount calculated
2325 pursuant to 26 U.S.C. s. 166 shall be adjusted to exclude
2326 financing charges or interest; sales or use taxes charged on the
2327 purchase price; uncollectible amounts on property that remains
2328 in the possession of the seller until the full purchase price is
2329 paid; expenses incurred in attempting to collect any debt; and
2330 repossessed property.

2331 (c) When the amount of bad debt exceeds the amount of
2332 taxable sales for the period during which the bad debt is
2333 written off, a refund claim must be filed, notwithstanding s.
2334 215.26(2), within 3 years after the due date of the return on
2335 which the bad debt could first be claimed.

2336 (d) If any accounts so charged off for which a credit or
2337 refund has been obtained are thereafter in whole or in part paid
2338 to the dealer, the amount so paid shall be included in the first
2339 return filed after such collection and the tax paid accordingly.

2340 (e) If filing responsibilities have been assumed by a
2341 certified service provider, the certified service provider shall
2342 claim, on behalf of the seller, any bad-debt allowance provided
2343 by this subsection. The certified service provider shall credit
2344 or refund to the seller the full amount of any bad-debt
2345 allowance or refund received.

2346 (f) For the purposes of reporting a payment received on a
2347 previously claimed bad debt, any payments made on a debt or
2348 account shall first be applied proportionally to the taxable
2349 price of the property or service and the sales tax on such
2350 property, and second to any interest, service charges, and any
2351 other charges.

2352 (g) In situations in which the books and records of the
2353 party claiming the bad-debt allowance support an allocation of
2354 the bad debts among states that are members of the Streamlined
2355 Sales and Use Tax Agreement, the allocation is permitted among
2356 those states.

2357 Section 15. Paragraph (a) of subsection (3) of section
2358 212.18, Florida Statutes, is amended to read:

2359 212.18 Administration of law; registration of dealers;
2360 rules.--

2361 (3) (a) Every person desiring to engage in or conduct
2362 business in this state as a dealer, as defined in this chapter,
2363 or to lease, rent, or let or grant licenses in living quarters
2364 or sleeping or housekeeping accommodations in hotels, apartment
2365 houses, roominghouses, or tourist or trailer camps that are
2366 subject to tax under s. 212.03, or to lease, rent, or let or
2367 grant licenses in real property, as defined in this chapter, and
2368 every person who sells or receives anything of value by way of
2369 admissions, must file with the department an application for a
2370 certificate of registration for each place of business, showing
2371 the names of the persons who have interests in such business and
2372 their residences, the address of the business, and such other
2373 data as the department may reasonably require. However, owners
2374 and operators of vending machines or newspaper rack machines are
2375 required to obtain only one certificate of registration for each
2376 county in which such machines are located. The department, by
2377 rule, may authorize a dealer that uses independent sellers to
2378 sell its merchandise to remit tax on the retail sales price
2379 charged to the ultimate consumer in lieu of having the
2380 independent seller register as a dealer and remit the tax. The

2381 department may appoint the county tax collector as the
2382 department's agent to accept applications for registrations. The
2383 application must be made to the department before the person,
2384 firm, copartnership, or corporation may engage in such business,
2385 and it must be accompanied by a registration fee of \$5. ~~However,~~
2386 ~~a registration fee is not required to accompany an application~~
2387 ~~to engage in or conduct business to make mail order sales.~~ The
2388 department may waive the registration fee for applications
2389 submitted through the department's Internet registration process
2390 or central electronic registration system provided by member
2391 states of the Streamlined Sales and Use Tax Agreement.

2392 Section 16. Section 212.20, Florida Statutes, is amended
2393 to read:

2394 212.20 Funds collected, disposition; additional powers of
2395 department; operational expense; refund of taxes adjudicated
2396 unconstitutionally collected.—

2397 (1) The department shall pay over to the Chief Financial
2398 Officer of the state all funds received and collected by it
2399 under the provisions of this chapter, to be credited to the
2400 account of the General Revenue Fund of the state.

2401 (2) The department is authorized to employ all necessary
2402 assistants to administer this chapter properly and is also
2403 authorized to purchase all necessary supplies and equipment
2404 which may be required for this purpose.

2405 (3) The estimated amount of money needed for the
2406 administration of this chapter shall be included by the
2407 department in its annual legislative budget request for the
2408 operation of its office.

2409 ~~(4) When there has been a final adjudication that any tax~~
 2410 ~~pursuant to s. 212.0596 was levied, collected, or both, contrary~~
 2411 ~~to the Constitution of the United States or the State~~
 2412 ~~Constitution, the department shall, in accordance with rules,~~
 2413 ~~determine, based upon claims for refund and other evidence and~~
 2414 ~~information, who paid such tax or taxes, and refund to each such~~
 2415 ~~person the amount of tax paid. For purposes of this subsection,~~
 2416 ~~a "final adjudication" is a decision of a court of competent~~
 2417 ~~jurisdiction from which no appeal can be taken or from which the~~
 2418 ~~official or officials of this state with authority to make such~~
 2419 ~~decisions has or have decided not to appeal.~~

2420 (4)~~(5)~~ For the purposes of this section:

2421 (a) "Proceeds" means all tax or fee revenue collected or
 2422 received by the department, including interest and penalties.

2423 (b) "Reallocate" means reduction of the accounts of
 2424 initial deposit and redeposit into the indicated account.

2425 (5)~~(6)~~ Distribution of all proceeds under this chapter and
 2426 s. 202.18(1)(b) and (2)(b) shall be as follows:

2427 (a) Proceeds from the convention development taxes
 2428 authorized under s. 212.0305 shall be reallocated to the
 2429 Convention Development Tax Clearing Trust Fund.

2430 (b) Proceeds from discretionary sales surtaxes imposed
 2431 pursuant to ss. 212.054 and 212.055 shall be reallocated to the
 2432 Discretionary Sales Surtax Clearing Trust Fund.

2433 (c) Proceeds from the fees imposed under ss.
 2434 212.05(1)(h)3. and 212.18(3) shall remain with the General
 2435 Revenue Fund.

2436 (d) The proceeds of all other taxes and fees imposed
2437 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
2438 and (2)(b) shall be distributed as follows:

2439 1. In any fiscal year, the greater of \$500 million, minus
2440 an amount equal to 4.6 percent of the proceeds of the taxes
2441 collected pursuant to chapter 201, or 5 percent of all other
2442 taxes and fees imposed pursuant to this chapter or remitted
2443 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
2444 monthly installments into the General Revenue Fund.

2445 2. Two-tenths of one percent shall be transferred to the
2446 Ecosystem Management and Restoration Trust Fund to be used for
2447 water quality improvement and water restoration projects.

2448 3. After the distribution under subparagraphs 1. and 2.,
2449 8.814 percent of the amount remitted by a sales tax dealer
2450 located within a participating county pursuant to s. 218.61
2451 shall be transferred into the Local Government Half-cent Sales
2452 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
2453 be transferred pursuant to this subparagraph to the Local
2454 Government Half-cent Sales Tax Clearing Trust Fund shall be
2455 reduced by 0.1 percent, and the department shall distribute this
2456 amount to the Public Employees Relations Commission Trust Fund
2457 less \$5,000 each month, which shall be added to the amount
2458 calculated in subparagraph 4. and distributed accordingly.

2459 4. After the distribution under subparagraphs 1., 2., and
2460 3., 0.095 percent shall be transferred to the Local Government
2461 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
2462 to s. 218.65.

2463 5. After the distributions under subparagraphs 1., 2., 3.,
2464 and 4., 2.0440 percent of the available proceeds pursuant to

2465 this paragraph shall be transferred monthly to the Revenue
2466 Sharing Trust Fund for Counties pursuant to s. 218.215.

2467 6. After the distributions under subparagraphs 1., 2., 3.,
2468 and 4., 1.3409 percent of the available proceeds pursuant to
2469 this paragraph shall be transferred monthly to the Revenue
2470 Sharing Trust Fund for Municipalities pursuant to s. 218.215. If
2471 the total revenue to be distributed pursuant to this
2472 subparagraph is at least as great as the amount due from the
2473 Revenue Sharing Trust Fund for Municipalities and the former
2474 Municipal Financial Assistance Trust Fund in state fiscal year
2475 1999-2000, no municipality shall receive less than the amount
2476 due from the Revenue Sharing Trust Fund for Municipalities and
2477 the former Municipal Financial Assistance Trust Fund in state
2478 fiscal year 1999-2000. If the total proceeds to be distributed
2479 are less than the amount received in combination from the
2480 Revenue Sharing Trust Fund for Municipalities and the former
2481 Municipal Financial Assistance Trust Fund in state fiscal year
2482 1999-2000, each municipality shall receive an amount
2483 proportionate to the amount it was due in state fiscal year
2484 1999-2000.

2485 7. Of the remaining proceeds:

2486 a. In each fiscal year, the sum of \$29,915,500 shall be
2487 divided into as many equal parts as there are counties in the
2488 state, and one part shall be distributed to each county. The
2489 distribution among the several counties shall begin each fiscal
2490 year on or before January 5th and shall continue monthly for a
2491 total of 4 months. If a local or special law required that any
2492 moneys accruing to a county in fiscal year 1999-2000 under the
2493 then-existing provisions of s. 550.135 be paid directly to the

2494 district school board, special district, or a municipal
2495 government, such payment shall continue until such time that the
2496 local or special law is amended or repealed. The state covenants
2497 with holders of bonds or other instruments of indebtedness
2498 issued by local governments, special districts, or district
2499 school boards prior to July 1, 2000, that it is not the intent
2500 of this subparagraph to adversely affect the rights of those
2501 holders or relieve local governments, special districts, or
2502 district school boards of the duty to meet their obligations as
2503 a result of previous pledges or assignments or trusts entered
2504 into which obligated funds received from the distribution to
2505 county governments under then-existing s. 550.135. This
2506 distribution specifically is in lieu of funds distributed under
2507 s. 550.135 prior to July 1, 2000.

2508 b. The department shall distribute \$166,667 monthly
2509 pursuant to s. 288.1162 to each applicant that has been
2510 certified as a "facility for a new professional sports
2511 franchise" or a "facility for a retained professional sports
2512 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
2513 distributed monthly by the department to each applicant that has
2514 been certified as a "facility for a retained spring training
2515 franchise" pursuant to s. 288.1162; however, not more than
2516 \$416,670 may be distributed monthly in the aggregate to all
2517 certified facilities for a retained spring training franchise.
2518 Distributions shall begin 60 days following such certification
2519 and shall continue for not more than 30 years. Nothing contained
2520 in this paragraph shall be construed to allow an applicant
2521 certified pursuant to s. 288.1162 to receive more in

2522 distributions than actually expended by the applicant for the
 2523 public purposes provided for in s. 288.1162(6).

2524 c. Beginning 30 days after notice by the Office of
 2525 Tourism, Trade, and Economic Development to the Department of
 2526 Revenue that an applicant has been certified as the professional
 2527 golf hall of fame pursuant to s. 288.1168 and is open to the
 2528 public, \$166,667 shall be distributed monthly, for up to 300
 2529 months, to the applicant.

2530 d. Beginning 30 days after notice by the Office of
 2531 Tourism, Trade, and Economic Development to the Department of
 2532 Revenue that the applicant has been certified as the
 2533 International Game Fish Association World Center facility
 2534 pursuant to s. 288.1169, and the facility is open to the public,
 2535 \$83,333 shall be distributed monthly, for up to 168 months, to
 2536 the applicant. This distribution is subject to reduction
 2537 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
 2538 made, after certification and before July 1, 2000.

2539 8. All other proceeds shall remain with the General
 2540 Revenue Fund.

2541 Section 17. Section 213.052, Florida Statutes, is created
 2542 to read:

2543 213.052 Notice of state rate changes.--

2544 (1) A sales or use tax rate change imposed under chapter
 2545 212 is effective on January 1, April 1, July 1, or October 1.
 2546 The Department of Revenue shall provide notice of such rate
 2547 change to all affected sellers 60 days before the effective date
 2548 of the rate change.

2549 (2) Failure of a seller to receive notice does not relieve
 2550 the seller of its obligation to collect sales or use tax.

2551 Section 18. Section 213.0521, Florida Statutes, is created
2552 to read:

2553 213.0521 Effective date of state rate changes.--The
2554 effective date for services covering a period starting before
2555 and ending after the statutory effective date is as follows:

2556 (1) For a rate increase, the new rate applies to the first
2557 billing period starting on or after the effective date.

2558 (2) For a rate decrease, the new rate applies to bills
2559 rendered on or after the effective date.

2560 Section 19. Section 213.215, Florida Statutes, is created
2561 to read:

2562 213.215 Sales and use tax amnesty upon registration in
2563 accordance with Streamlined Sales and Use Tax Agreement.--

2564 (1) Amnesty shall be provided for uncollected or unpaid
2565 sales or use tax to a seller who registers to pay or to collect
2566 and remit applicable sales or use tax in accordance with the
2567 terms of the Streamlined Sales and Use Tax Agreement authorized
2568 under s. 213.256, if the seller was not registered with the
2569 Department of Revenue in the 12-month period preceding the
2570 effective date of participation in the agreement by this state.

2571 (2) The amnesty precludes assessment for uncollected or
2572 unpaid sales or use tax, together with penalty or interest for
2573 sales made during the period the seller was not registered with
2574 the Department of Revenue, if registration occurs within 12
2575 months after the effective date of this state's participation in
2576 the agreement.

2577 (3) The amnesty is not available to a seller with respect
2578 to any matter for which the seller received notice of the
2579 commencement of an audit if the audit is not yet finally

2580 resolved, including any related administrative and judicial
 2581 processes.

2582 (4) The amnesty is not available for sales or use taxes
 2583 already paid or remitted to the state or to taxes collected by
 2584 the seller.

2585 (5) The amnesty is fully effective, absent the seller's
 2586 fraud or intentional misrepresentation of a material fact, as
 2587 long as the seller continues registration and continues payment
 2588 or collection and remittance of applicable sales or use taxes
 2589 for at least 36 months.

2590 (6) The amnesty applies only to sales or use taxes due
 2591 from a seller in its capacity as a seller and not to sales or
 2592 use taxes due from a seller in its capacity as a buyer.

2593 Section 20. Subsections (1) and (2) of section 213.256,
 2594 Florida Statutes, are amended to read:

2595 213.256 Simplified Sales and Use Tax Administration Act.--

2596 (1) As used in this section and s. 213.2567, the term:

2597 (a) "Department" means the Department of Revenue.

2598 (b) "Agent" means , for purposes of carrying out the
 2599 responsibilities placed on a dealer, a person appointed to the
 2600 seller to represent the seller before the department.

2601 (c)(b) "Agreement" means the Streamlined Sales and Use Tax
 2602 Agreement as amended on September 20, 2007 and adopted on
 2603 January 27, 2001, by the Executive Committee of the National
 2604 Conference of State Legislatures.

2605 (d)(e) "Certified automated system" means software
 2606 certified jointly by the state states that are signatories to
 2607 the agreement to calculate the tax imposed by each jurisdiction

2608 on a transaction, determine the amount of tax to remit to the
 2609 appropriate state, and maintain a record of the transaction.

2610 (e)~~(d)~~ "Certified service provider" means an agent
 2611 certified ~~jointly by the states that are signatories to the~~
 2612 ~~agreement~~ to perform all of the seller's sales tax functions
 2613 other than the seller's obligation to remit tax on its own
 2614 purchases.

2615 (f)1. "Model 1 seller" means a seller that has selected a
 2616 certified service provider as the seller's agent to perform all
 2617 of the seller's sales and use tax functions other than the
 2618 seller's obligation to remit tax on the seller's purchases.

2619 2. "Model 2 seller" means a seller that has selected a
 2620 certified automated system to perform part of the seller's sales
 2621 and use tax functions, but retains responsibility for remitting
 2622 the tax.

2623 3. "Model 3 seller" means a seller that has sales in at
 2624 least five member states, has total annual sales revenue of at
 2625 least \$500 million, has a proprietary system that calculates the
 2626 amount of tax due each jurisdiction, and has entered into a
 2627 performance agreement with the member states which establishes a
 2628 tax performance standard for the seller. As used in this
 2629 paragraph, a seller includes an affiliated group of sellers
 2630 using the same proprietary system.

2631 (g)~~(e)~~ "Person" means an individual, trust, estate,
 2632 fiduciary, partnership, limited liability company, limited
 2633 liability partnership, corporation, or any other legal entity.

2634 (h) "Registered under this agreement" means registration
 2635 by a seller with the member states under the central
 2636 registration system.

2637 (i)~~(f)~~ "Sales tax" means the tax levied under chapter 212.

2638 (j)~~(g)~~ "Seller" means any person making sales, leases, or
 2639 rentals of personal property or services.

2640 (k)~~(h)~~ "State" means any state of the United States and
 2641 the District of Columbia.

2642 (1)~~(i)~~ "Use tax" means the tax levied under chapter 212.

2643 (2) (a) The executive director of the department is
 2644 authorized to shall enter into agreement ~~the Streamlined Sales~~
 2645 ~~and Use Tax Agreement~~ with one or more states to simplify and
 2646 modernize sales and use tax administration in order to
 2647 substantially reduce the burden of tax compliance for all
 2648 sellers and for all types of commerce. In furtherance of the
 2649 agreement, the executive director of the department or his or
 2650 her designee shall act jointly with other states that are
 2651 members of the agreement to establish standards for
 2652 certification of a certified service provider and certified
 2653 automated systems ~~system~~ and central registration systems and
 2654 establish performance standards for multistate sellers.

2655 (b) The executive director of the department or his or her
 2656 designee shall take other actions reasonably required to
 2657 administer this section. Other actions authorized by this
 2658 section include, but are not limited to, the adoption of rules
 2659 and the joint procurement, with other member states, of goods
 2660 and services in furtherance of the cooperative agreement.

2661 (c) The executive director of the department or his or her
 2662 designee may represent this state before the other states that
 2663 are signatories to the agreement.

2664 (d) The executive director of the department or his or her
 2665 designee is authorized to prepare and submit from time to time

2666 such reports and certifications as may be determined necessary
 2667 according to the terms of an agreement and to enter into such
 2668 other agreements with the governing board, member states and
 2669 service providers as are determined by the executive director to
 2670 facilitate the administration of the tax laws of this state.

2671 Section 21. Section 213.2567, Florida Statutes, is created
 2672 to read:

2673 213.2567 Simplified Sales and Use Tax registration,
 2674 certification, liability, and audit.--

2675 (1) A seller that registers under the agreement agrees to
 2676 collect and remit sales and use taxes for this state. Withdrawal
 2677 or revocation of this state does not relieve a seller of its
 2678 responsibility to remit taxes previously or subsequently
 2679 collected on behalf of the state.

2680 (a) When registering, the seller may select a model 1,
 2681 model 2, or model 3 method of remittance or other method allowed
 2682 by state law to remit the taxes collected.

2683 (b) A seller may be registered by an agent. Such an
 2684 appointment must be in writing and submitted to a member state.

2685 (2)(a) A certified service provider is the agent of a
 2686 model 1 seller with whom the certified service provider has
 2687 contracted for the collection and remittance of sales and use
 2688 taxes. As the model 1 seller's agent, the certified service
 2689 provider is liable for sales and use tax due this state on all
 2690 sales transactions it processes for the model 1 seller, except
 2691 as set out in paragraph (b).

2692 (b) A model 1 seller is not liable to the state for sales
 2693 or use tax due on transactions processed by the certified
 2694 service provider unless the model 1 seller has misrepresented

2695 the type of items it sells or has committed fraud. In the
2696 absence of probable cause to believe that the model 1 seller has
2697 committed fraud or made a material misrepresentation, the model
2698 1 seller is not subject to audit on the transactions processed
2699 by the certified service provider. A model 1 seller is subject
2700 to audit for transactions that have not been processed by the
2701 certified service provider. The member states acting jointly may
2702 perform a system check of the model 1 seller and review the
2703 model 1 seller's procedures to determine if the certified
2704 service provider's system is functioning properly and to
2705 determine the extent to which the model 1 seller's transactions
2706 are being processed by the certified service provider.

2707 (3) A person that provides a certified automated system is
2708 responsible for the proper functioning of that system and is
2709 liable to this state for underpayments of tax attributable to
2710 errors in the functioning of the certified automated system. A
2711 model 2 seller that uses a certified automated system remains
2712 responsible and is liable to this state for reporting and
2713 remitting tax.

2714 (4) A model 3 seller is liable for the failure of the
2715 proprietary system to meet the performance standard.

2716 (5) The executive director of the department or his or her
2717 designee may certify a person as a certified service provider if
2718 the person meets all of the following requirements:

2719 (a) Uses a certified automated system;

2720 (b) Integrates its certified automated system with the
2721 system of a seller for whom the person collects tax so that the
2722 tax due on a sale is determined at the time of the sale;

2723 (c) Agrees to remit the taxes it collects at the time and
2724 in the manner specified by chapter 212;

2725 (d) Agrees to file returns on behalf of the sellers for
2726 whom it collects tax;

2727 (e) Agrees to protect the privacy of tax information it
2728 obtains in accordance with s. 213.053; and

2729 (f) Enters into a contract with the department and agrees
2730 to comply with the terms of the contract.

2731 (6) The executive director of the department or his or her
2732 designee may certify a software program as a certified automated
2733 system if it is determined that the program meets all of the
2734 following requirements:

2735 (a) Determines the applicable state and local sales and
2736 use tax rate for a transaction in accordance with s. 212.06(3)
2737 and (4);

2738 (b) Determines whether an item is exempt from tax;

2739 (c) Determines the amount of tax to be remitted for each
2740 taxpayer for a reporting period; and

2741 (d) Can generate reports and returns as required by the
2742 governing board.

2743 (7) The department may by rule establish one or more sales
2744 tax performance standards for model 3 sellers.

2745 (8) Disclosure of information necessary under this section
2746 must be made according to a written agreement between the
2747 executive director of the department or his or her designee and
2748 the certified service provider. The certified service provider
2749 is bound by the same requirements of confidentiality as the
2750 department employees. Breach of confidentiality is a misdemeanor

2751 of the first degree, punishable as provided in s. 775.082 or s.
2752 775.083.

2753 Section 22. It is the intent of the Legislature to urge
2754 the United States Congress to consider adequate protections for
2755 small businesses engaging in both offline and online
2756 transactions from added costs, administrative burdens, and
2757 requirements imposed on intermediaries relating to the
2758 collection and remittance of sales and use tax.

2759 Section 23. Emergency rules.--The executive director of
2760 the Department of Revenue is authorized, and all conditions are
2761 deemed met, to adopt emergency rules, under sections 120.536(1)
2762 and 120.54(4), Florida Statutes, to implement this act.
2763 Notwithstanding any other law, the emergency rules shall remain
2764 effective for 6 months after the date of adoption and may be
2765 renewed during the pendency of procedures to adopt rules
2766 addressing the subject of the emergency rules.

2767 Section 24. Paragraph (a) of subsection (5) of section
2768 11.45, Florida Statutes, is amended to read:

2769 (5) PETITION FOR AN AUDIT BY THE AUDITOR GENERAL.--

2770 (a) The Legislative Auditing Committee shall direct the
2771 Auditor General to make an audit of any municipality whenever
2772 petitioned to do so by at least 20 percent of the registered
2773 electors in the last general election of that municipality
2774 pursuant to this subsection. The supervisor of elections of the
2775 county in which the municipality is located shall certify
2776 whether or not the petition contains the signatures of at least
2777 20 percent of the registered electors of the municipality. After
2778 the completion of the audit, the Auditor General shall determine
2779 whether the municipality has the fiscal resources necessary to

2780 pay the cost of the audit. The municipality shall pay the cost
 2781 of the audit within 90 days after the Auditor General's
 2782 determination that the municipality has the available resources.
 2783 If the municipality fails to pay the cost of the audit, the
 2784 Department of Revenue shall, upon certification of the Auditor
 2785 General, withhold from that portion of the distribution pursuant
 2786 to s. 212.20(5)(d)6. ~~s. 212.20(6)(d)6.~~ which is distributable to
 2787 such municipality, a sum sufficient to pay the cost of the audit
 2788 and shall deposit that sum into the General Revenue Fund of the
 2789 state.

2790 Section 25. Subsection (6) of section 196.012, Florida
 2791 Statutes, is amended to read:

2792 196.012 Definitions.--For the purpose of this chapter, the
 2793 following terms are defined as follows, except where the context
 2794 clearly indicates otherwise:

2795 (6) Governmental, municipal, or public purpose or function
 2796 shall be deemed to be served or performed when the lessee under
 2797 any leasehold interest created in property of the United States,
 2798 the state or any of its political subdivisions, or any
 2799 municipality, agency, special district, authority, or other
 2800 public body corporate of the state is demonstrated to perform a
 2801 function or serve a governmental purpose which could properly be
 2802 performed or served by an appropriate governmental unit or which
 2803 is demonstrated to perform a function or serve a purpose which
 2804 would otherwise be a valid subject for the allocation of public
 2805 funds. For purposes of the preceding sentence, an activity
 2806 undertaken by a lessee which is permitted under the terms of its
 2807 lease of real property designated as an aviation area on an
 2808 airport layout plan which has been approved by the Federal

2809 Aviation Administration and which real property is used for the
2810 administration, operation, business offices and activities
2811 related specifically thereto in connection with the conduct of
2812 an aircraft full service fixed base operation which provides
2813 goods and services to the general aviation public in the
2814 promotion of air commerce shall be deemed an activity which
2815 serves a governmental, municipal, or public purpose or function.
2816 Any activity undertaken by a lessee which is permitted under the
2817 terms of its lease of real property designated as a public
2818 airport as defined in s. 332.004(14) by municipalities,
2819 agencies, special districts, authorities, or other public bodies
2820 corporate and public bodies politic of the state, a spaceport as
2821 defined in s. 331.303, or which is located in a deepwater port
2822 identified in s. 403.021(9)(b) and owned by one of the foregoing
2823 governmental units, subject to a leasehold or other possessory
2824 interest of a nongovernmental lessee that is deemed to perform
2825 an aviation, airport, aerospace, maritime, or port purpose or
2826 operation shall be deemed an activity that serves a
2827 governmental, municipal, or public purpose. The use by a lessee,
2828 licensee, or management company of real property or a portion
2829 thereof as a convention center, visitor center, sports facility
2830 with permanent seating, concert hall, arena, stadium, park, or
2831 beach is deemed a use that serves a governmental, municipal, or
2832 public purpose or function when access to the property is open
2833 to the general public with or without a charge for admission. If
2834 property deeded to a municipality by the United States is
2835 subject to a requirement that the Federal Government, through a
2836 schedule established by the Secretary of the Interior, determine
2837 that the property is being maintained for public historic

2838 preservation, park, or recreational purposes and if those
2839 conditions are not met the property will revert back to the
2840 Federal Government, then such property shall be deemed to serve
2841 a municipal or public purpose. The term "governmental purpose"
2842 also includes a direct use of property on federal lands in
2843 connection with the Federal Government's Space Exploration
2844 Program or spaceport activities as defined in s. 212.02~~(22)~~.
2845 Real property and tangible personal property owned by the
2846 Federal Government or Space Florida and used for defense and
2847 space exploration purposes or which is put to a use in support
2848 thereof shall be deemed to perform an essential national
2849 governmental purpose and shall be exempt. "Owned by the lessee"
2850 as used in this chapter does not include personal property,
2851 buildings, or other real property improvements used for the
2852 administration, operation, business offices and activities
2853 related specifically thereto in connection with the conduct of
2854 an aircraft full service fixed based operation which provides
2855 goods and services to the general aviation public in the
2856 promotion of air commerce provided that the real property is
2857 designated as an aviation area on an airport layout plan
2858 approved by the Federal Aviation Administration. For purposes of
2859 determination of "ownership," buildings and other real property
2860 improvements which will revert to the airport authority or other
2861 governmental unit upon expiration of the term of the lease shall
2862 be deemed "owned" by the governmental unit and not the lessee.
2863 Providing two-way telecommunications services to the public for
2864 hire by the use of a telecommunications facility, as defined in
2865 s. 364.02~~(15)~~, and for which a certificate is required under
2866 chapter 364 does not constitute an exempt use for purposes of s.

2867 196.199, unless the telecommunications services are provided by
 2868 the operator of a public-use airport, as defined in s. 332.004,
 2869 for the operator's provision of telecommunications services for
 2870 the airport or its tenants, concessionaires, or licensees, or
 2871 unless the telecommunications services are provided by a public
 2872 hospital.

2873 Section 26. Paragraph (b) of subsection (1) and paragraph
 2874 (b) of subsection (2) of section 202.18, Florida Statutes, are
 2875 amended to read:

2876 (1) The proceeds of the taxes remitted under s.
 2877 202.12(1)(a) shall be divided as follows:

2878 (b) The remaining portion shall be distributed according
 2879 to s. 212.20(5) ~~s. 212.20(6)~~.

2880 (2) The proceeds of the taxes remitted under s.
 2881 202.12(1)(b) shall be divided as follows:

2882 (b) Sixty-three percent of the remainder shall be
 2883 allocated to the state and distributed pursuant to 212.20(5) ~~s.~~
 2884 ~~212.20(6)~~, except that the proceeds allocated pursuant to s.
 2885 212.20(5)(d)3. ~~s. 212.20(6)(d)3.~~ shall be prorated to the
 2886 participating counties in the same proportion as that month's
 2887 collection of the taxes and fees imposed pursuant to chapter 212
 2888 and paragraph (1)(b).

2889 Section 27. Paragraphs (f), (g), (h), and (i) of
 2890 subsection (1) of section 203.01, Florida Statutes, are amended
 2891 to read:

2892 203.01 Tax on gross receipts for utility and
 2893 communications services.--

2894 (1)

2895 (f) Any person who imports into this state electricity,
2896 natural gas, or manufactured gas, or severs natural gas, for
2897 that person's own use or consumption as a substitute for
2898 purchasing utility, transportation, or delivery services taxable
2899 under this chapter and who cannot demonstrate payment of the tax
2900 imposed by this chapter must register with the Department of
2901 Revenue and pay into the State Treasury each month an amount
2902 equal to the cost price of such electricity, natural gas, or
2903 manufactured gas times the rate set forth in paragraph (b),
2904 reduced by the amount of any like tax lawfully imposed on and
2905 paid by the person from whom the electricity, natural gas, or
2906 manufactured gas was purchased or any person who provided
2907 delivery service or transportation service in connection with
2908 the electricity, natural gas, or manufactured gas. For purposes
2909 of this paragraph, the term "cost price" has the meaning
2910 ascribed in s. 212.02~~(4)~~. The methods of demonstrating proof of
2911 payment and the amount of such reductions in tax shall be made
2912 according to rules of the Department of Revenue.

2913 (g) Electricity produced by cogeneration or by small power
2914 producers which is transmitted and distributed by a public
2915 utility between two locations of a customer of the utility
2916 pursuant to s. 366.051 is subject to the tax imposed by this
2917 section. The tax shall be applied to the cost price of such
2918 electricity as provided in s. 212.02~~(4)~~ and shall be paid each
2919 month by the producer of such electricity.

2920 (h) Electricity produced by cogeneration or by small power
2921 producers during the 12-month period ending June 30 of each year
2922 which is in excess of nontaxable electricity produced during the
2923 12-month period ending June 30, 1990, is subject to the tax

2924 imposed by this section. The tax shall be applied to the cost
2925 price of such electricity as provided in s. 212.02~~(4)~~ and shall
2926 be paid each month, beginning with the month in which total
2927 production exceeds the production of nontaxable electricity for
2928 the 12-month period ending June 30, 1990. For purposes of this
2929 paragraph, "nontaxable electricity" means electricity produced
2930 by cogeneration or by small power producers which is not subject
2931 to tax under paragraph (g). Taxes paid pursuant to paragraph (g)
2932 may be credited against taxes due under this paragraph.
2933 Electricity generated as part of an industrial manufacturing
2934 process which manufactures products from phosphate rock, raw
2935 wood fiber, paper, citrus, or any agricultural product shall not
2936 be subject to the tax imposed by this paragraph. "Industrial
2937 manufacturing process" means the entire process conducted at the
2938 location where the process takes place.

2939 (i) Any person other than a cogenerator or small power
2940 producer described in paragraph (h) who produces for his or her
2941 own use electrical energy which is a substitute for electrical
2942 energy produced by an electric utility as defined in s. 366.02
2943 is subject to the tax imposed by this section. The tax shall be
2944 applied to the cost price of such electrical energy as provided
2945 in s. 212.02~~(4)~~ and shall be paid each month. The provisions of
2946 this paragraph do not apply to any electrical energy produced
2947 and used by an electric utility.

2948 Section 28. Paragraph (a) of subsection (1) of section
2949 212.031, Florida Statutes, is amended to read:

2950 212.031 Tax on rental or license fee for use of real
2951 property.--

2952 (1)(a) It is declared to be the legislative intent that
 2953 every person is exercising a taxable privilege who engages in
 2954 the business of renting, leasing, letting, or granting a license
 2955 for the use of any real property unless such property is:

- 2956 1. Assessed as agricultural property under s. 193.461.
- 2957 2. Used exclusively as dwelling units.
- 2958 3. Property subject to tax on parking, docking, or storage
 2959 spaces under s. 212.03(6).
- 2960 4. Recreational property or the common elements of a
 2961 condominium when subject to a lease between the developer or
 2962 owner thereof and the condominium association in its own right
 2963 or as agent for the owners of individual condominium units or
 2964 the owners of individual condominium units. However, only the
 2965 lease payments on such property shall be exempt from the tax
 2966 imposed by this chapter, and any other use made by the owner or
 2967 the condominium association shall be fully taxable under this
 2968 chapter.
- 2969 5. A public or private street or right-of-way and poles,
 2970 conduits, fixtures, and similar improvements located on such
 2971 streets or rights-of-way, occupied or used by a utility or
 2972 provider of communications services, as defined by s. 202.11,
 2973 for utility or communications or television purposes. For
 2974 purposes of this subparagraph, the term "utility" means any
 2975 person providing utility services as defined in s. 203.012. This
 2976 exception also applies to property, wherever located, on which
 2977 the following are placed: towers, antennas, cables, accessory
 2978 structures, or equipment, not including switching equipment,
 2979 used in the provision of mobile communications services as
 2980 defined in s. 202.11. For purposes of this chapter, towers used

2981 in the provision of mobile communications services, as defined
2982 in s. 202.11, are considered to be fixtures.

2983 6. A public street or road which is used for
2984 transportation purposes.

2985 7. Property used at an airport exclusively for the purpose
2986 of aircraft landing or aircraft taxiing or property used by an
2987 airline for the purpose of loading or unloading passengers or
2988 property onto or from aircraft or for fueling aircraft.

2989 8.a. Property used at a port authority, as defined in s.
2990 315.02(2), exclusively for the purpose of oceangoing vessels or
2991 tugs docking, or such vessels mooring on property used by a port
2992 authority for the purpose of loading or unloading passengers or
2993 cargo onto or from such a vessel, or property used at a port
2994 authority for fueling such vessels, or to the extent that the
2995 amount paid for the use of any property at the port is based on
2996 the charge for the amount of tonnage actually imported or
2997 exported through the port by a tenant.

2998 b. The amount charged for the use of any property at the
2999 port in excess of the amount charged for tonnage actually
3000 imported or exported shall remain subject to tax except as
3001 provided in sub-subparagraph a.

3002 9. Property used as an integral part of the performance of
3003 qualified production services. As used in this subparagraph, the
3004 term "qualified production services" means any activity or
3005 service performed directly in connection with the production of
3006 a qualified motion picture, as defined in s. 212.06(1)(b), and
3007 includes:

3008 a. Photography, sound and recording, casting, location
3009 managing and scouting, shooting, creation of special and optical

3010 effects, animation, adaptation (language, media, electronic, or
3011 otherwise), technological modifications, computer graphics, set
3012 and stage support (such as electricians, lighting designers and
3013 operators, greensmen, prop managers and assistants, and grips),
3014 wardrobe (design, preparation, and management), hair and makeup
3015 (design, production, and application), performing (such as
3016 acting, dancing, and playing), designing and executing stunts,
3017 coaching, consulting, writing, scoring, composing,
3018 choreographing, script supervising, directing, producing,
3019 transmitting dailies, dubbing, mixing, editing, cutting,
3020 looping, printing, processing, duplicating, storing, and
3021 distributing;

3022 b. The design, planning, engineering, construction,
3023 alteration, repair, and maintenance of real or personal property
3024 including stages, sets, props, models, paintings, and facilities
3025 principally required for the performance of those services
3026 listed in sub-subparagraph a.; and

3027 c. Property management services directly related to
3028 property used in connection with the services described in sub-
3029 subparagraphs a. and b.

3030

3031 This exemption will inure to the taxpayer upon presentation of
3032 the certificate of exemption issued to the taxpayer under the
3033 provisions of s. 288.1258.

3034 10. Leased, subleased, licensed, or rented to a person
3035 providing food and drink concessionaire services within the
3036 premises of a convention hall, exhibition hall, auditorium,
3037 stadium, theater, arena, civic center, performing arts center,
3038 publicly owned recreational facility, or any business operated

3039 under a permit issued pursuant to chapter 550. A person
3040 providing retail concessionaire services involving the sale of
3041 food and drink or other tangible personal property within the
3042 premises of an airport shall be subject to tax on the rental of
3043 real property used for that purpose, but shall not be subject to
3044 the tax on any license to use the property. For purposes of this
3045 subparagraph, the term "sale" shall not include the leasing of
3046 tangible personal property.

3047 11. Property occupied pursuant to an instrument calling
3048 for payments which the department has declared, in a Technical
3049 Assistance Advisement issued on or before March 15, 1993, to be
3050 nontaxable pursuant to rule 12A-1.070(19)(c), Florida
3051 Administrative Code; provided that this subparagraph shall only
3052 apply to property occupied by the same person before and after
3053 the execution of the subject instrument and only to those
3054 payments made pursuant to such instrument, exclusive of renewals
3055 and extensions thereof occurring after March 15, 1993.

3056 12. Rented, leased, subleased, or licensed to a
3057 concessionaire by a convention hall, exhibition hall,
3058 auditorium, stadium, theater, arena, civic center, performing
3059 arts center, or publicly owned recreational facility, during an
3060 event at the facility, to be used by the concessionaire to sell
3061 souvenirs, novelties, or other event-related products. This
3062 subparagraph applies only to that portion of the rental, lease,
3063 or license payment which is based on a percentage of sales and
3064 not based on a fixed price. This subparagraph is repealed July
3065 1, 2009.

3066 13. Property used or occupied predominantly for space
3067 flight business purposes. As used in this subparagraph, "space

3068 flight business" means the manufacturing, processing, or
3069 assembly of a space facility, space propulsion system, space
3070 vehicle, satellite, or station of any kind possessing the
3071 capacity for space flight, as defined by s. 212.02~~(23)~~, or
3072 components thereof, and also means the following activities
3073 supporting space flight: vehicle launch activities, flight
3074 operations, ground control or ground support, and all
3075 administrative activities directly related thereto. Property
3076 shall be deemed to be used or occupied predominantly for space
3077 flight business purposes if more than 50 percent of the
3078 property, or improvements thereon, is used for one or more space
3079 flight business purposes. Possession by a landlord, lessor, or
3080 licensor of a signed written statement from the tenant, lessee,
3081 or licensee claiming the exemption shall relieve the landlord,
3082 lessor, or licensor from the responsibility of collecting the
3083 tax, and the department shall look solely to the tenant, lessee,
3084 or licensee for recovery of such tax if it determines that the
3085 exemption was not applicable.

3086 Section 29. Paragraph (c) of subsection (2) and paragraph
3087 (c) of subsection (3) and of section 212.055, Florida Statutes,
3088 are amended to read:

3089 212.055 Discretionary sales surtaxes; legislative intent;
3090 authorization and use of proceeds.--It is the legislative intent
3091 that any authorization for imposition of a discretionary sales
3092 surtax shall be published in the Florida Statutes as a
3093 subsection of this section, irrespective of the duration of the
3094 levy. Each enactment shall specify the types of counties
3095 authorized to levy; the rate or rates which may be imposed; the
3096 maximum length of time the surtax may be imposed, if any; the

3097 procedure which must be followed to secure voter approval, if
 3098 required; the purpose for which the proceeds may be expended;
 3099 and such other requirements as the Legislature may provide.
 3100 Taxable transactions and administrative procedures shall be as
 3101 provided in s. 212.054.

3102 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

3103 (c) Pursuant to s. 212.054(5)~~(4)~~, the proceeds of the
 3104 surtax levied under this subsection shall be distributed to the
 3105 county and the municipalities within such county in which the
 3106 surtax was collected, according to:

3107 1. An interlocal agreement between the county governing
 3108 authority and the governing bodies of the municipalities
 3109 representing a majority of the county's municipal population,
 3110 which agreement may include a school district with the consent
 3111 of the county governing authority and the governing bodies of
 3112 the municipalities representing a majority of the county's
 3113 municipal population; or

3114 2. If there is no interlocal agreement, according to the
 3115 formula provided in s. 218.62.

3116
 3117 Any change in the distribution formula must take effect on the
 3118 first day of any month that begins at least 60 days after
 3119 written notification of that change has been made to the
 3120 department.

3121 (3) SMALL COUNTY SURTAX.--

3122 (c) Pursuant to s. 212.054(5)~~(4)~~, the proceeds of the
 3123 surtax levied under this subsection shall be distributed to the
 3124 county and the municipalities within the county in which the
 3125 surtax was collected, according to:

3126 1. An interlocal agreement between the county governing
3127 authority and the governing bodies of the municipalities
3128 representing a majority of the county's municipal population,
3129 which agreement may include a school district with the consent
3130 of the county governing authority and the governing bodies of
3131 the municipalities representing a majority of the county's
3132 municipal population; or

3133 2. If there is no interlocal agreement, according to the
3134 formula provided in s. 218.62.

3135
3136 Any change in the distribution formula shall take effect on the
3137 first day of any month that begins at least 60 days after
3138 written notification of that change has been made to the
3139 department.

3140 Section 30. Subsection (3) of section 212.13, Florida
3141 Statutes, is amended to read:

3142 212.13 Records required to be kept; power to inspect;
3143 audit procedure.--

3144 (3) For the purpose of enforcement of this chapter, every
3145 manufacturer and seller of tangible personal property or
3146 services licensed within this state is required to permit the
3147 department to examine his or her books and records at all
3148 reasonable hours, and, upon his or her refusal, the department
3149 may require him or her to permit such examination by resort to
3150 the circuit courts of this state, subject however to the right
3151 of removal of the cause to the judicial circuit wherein such
3152 person's business is located or wherein such person's books and
3153 records are kept, provided further that such person's books and
3154 records are kept within the state. When the dealer has made an

3155 allocation or attribution pursuant to the definition of sales
3156 price in s. 212.02(16), the department may prescribe by rule the
3157 books and records that must be made available during an audit of
3158 the dealer's books and records and examples of methods for
3159 determining the reasonableness thereof. Books and records kept
3160 in the regular course of business include, but are not limited
3161 to, general ledgers, price lists, cost records, customer
3162 billings, billing system reports, tariffs, and other regulatory
3163 filings and rules of regulatory authorities. Such record may be
3164 required to be made available to the department in an electronic
3165 format when so kept by the dealer. The dealer may support the
3166 allocation of charges with books and records kept in the regular
3167 course of business covering the dealer's entire service area,
3168 including territories outside this state. During an audit, the
3169 department may reasonably require production of any additional
3170 books and records found necessary to assist in its
3171 determination.

3172 Section 31. Subsection (1) of section 212.15, Florida
3173 Statutes, is amended to read:

3174 212.15 Taxes declared state funds; penalties for failure
3175 to remit taxes; due and delinquent dates; judicial review.—

3176 (1) The taxes imposed by this chapter shall, ~~except as~~
3177 ~~provided in s. 212.06(5)(a)2.e.7,~~ become state funds at the
3178 moment of collection and shall for each month be due to the
3179 department on the first day of the succeeding month and be
3180 delinquent on the 21st day of such month. All returns postmarked
3181 after the 20th day of such month are delinquent.

3182 Section 32. Subsection (3) of subsection 218.245, Florida
3183 Statutes, is amended to read:

3184 (3) Revenues attributed to the increase in distribution to
 3185 the Revenue Sharing Trust Fund for Municipalities pursuant to s.
 3186 212.20(5)(d)5. ~~s. 212.20(6)(d)6.~~ from 1.0715 percent to 1.3409
 3187 percent provided in chapter 2003-402, Laws of Florida, shall be
 3188 distributed to each eligible municipality and any unit of local
 3189 government which is consolidated as provided by s. 9, Art. VIII
 3190 of the State Constitution of 1885, as preserved by s. 6(e), Art.
 3191 VIII, 1968 revised constitution, as follows: each eligible local
 3192 government's allocation shall be based on the amount it received
 3193 from the half-cent sales tax under s. 218.61 in the prior state
 3194 fiscal year divided by the total receipts under s. 218.61 in the
 3195 prior state fiscal year for all eligible local governments;
 3196 provided, however, for the purpose of calculating this
 3197 distribution, the amount received from the half-cent sales tax
 3198 under s. 218.61 in the prior state fiscal year by a unit of
 3199 local government which is consolidated as provided by s. 9, Art.
 3200 VIII of the State Constitution of 1885, as amended, and as
 3201 preserved by s. 6(e), Art. VIII, of the Constitution as revised
 3202 in 1968, shall be reduced by 50 percent for such local
 3203 government and for the total receipts. For eligible
 3204 municipalities that began participating in the allocation of
 3205 half-cent sales tax under s. 218.61 in the previous state fiscal
 3206 year, their annual receipts shall be calculated by dividing
 3207 their actual receipts by the number of months they participated,
 3208 and the result multiplied by 12.

3209 Section 33. Subsection (6) of section 288.1169, Florida
 3210 Statutes, is amended to read:

3211 (6) The Department of Commerce must recertify every 10
 3212 years that the facility is open, that the International Game

3213 Fish Association World Center continues to be the only
3214 international administrative headquarters, fishing museum, and
3215 Hall of Fame in the United States recognized by the
3216 International Game Fish Association, and that the project is
3217 meeting the minimum projections for attendance or sales tax
3218 revenues as required at the time of original certification. If
3219 the facility is not recertified during this 10-year review as
3220 meeting the minimum projections, then funding will be abated
3221 until certification criteria are met. If the project fails to
3222 generate \$1 million of annual revenues pursuant to paragraph
3223 (2)(e), the distribution of revenues pursuant to s.
3224 212.20(5)(d)7.d. ~~s. 212.20(6)(d)7.d.~~ shall be reduced to an
3225 amount equal to \$83,333 multiplied by a fraction, the numerator
3226 of which is the actual revenues generated and the denominator of
3227 which is \$1 million. Such reduction shall remain in effect until
3228 revenues generated by the project in a 12-month period equal or
3229 exceed \$1 million.

3230 Section 34. Subsection (8) of section 551.102, Florida
3231 Statutes, is amended to read:

3232 551.102 Definitions.--As used in this chapter, the term:

3233 (8) "Slot machine" means any mechanical or electrical
3234 contrivance, terminal that may or may not be capable of
3235 downloading slot games from a central server system, machine, or
3236 other device that, upon insertion of a coin, bill, ticket,
3237 token, or similar object or upon payment of any consideration
3238 whatsoever, including the use of any electronic payment system
3239 except a credit card or debit card, is available to play or
3240 operate, the play or operation of which, whether by reason of
3241 skill or application of the element of chance or both, may

3242 deliver or entitle the person or persons playing or operating
3243 the contrivance, terminal, machine, or other device to receive
3244 cash, billets, tickets, tokens, or electronic credits to be
3245 exchanged for cash or to receive merchandise or anything of
3246 value whatsoever, whether the payoff is made automatically from
3247 the machine or manually. The term includes associated equipment
3248 necessary to conduct the operation of the contrivance, terminal,
3249 machine, or other device. Slot machines may use spinning reels,
3250 video displays, or both. A slot machine is not a "coin-operated
3251 amusement machine" as defined in s. 212.02~~(24)~~ or an amusement
3252 game or machine as described in s. 849.161, and slot machines
3253 are not subject to the tax imposed by s. 212.05(1)(h).

3254 Section 35. Paragraph (a) of subsection (1) of section
3255 790.0655, Florida Statutes, is amended to read:

3256 790.0655 Purchase and delivery of handguns; mandatory
3257 waiting period; exceptions; penalties.--

3258 (1)(a) There shall be a mandatory 3-day waiting period,
3259 which shall be 3 days, excluding weekends and legal holidays,
3260 between the purchase and the delivery at retail of any handgun.
3261 "Purchase" means the transfer of money or other valuable
3262 consideration to the retailer. "Handgun" means a firearm capable
3263 of being carried and used by one hand, such as a pistol or
3264 revolver. "Retailer" means and includes every person engaged in
3265 the business of making sales at retail or for distribution, or
3266 use, or consumption, or storage to be used or consumed in this
3267 state, as defined in s. 212.02~~(13)~~.

3268 Section 36. This act shall take effect July 1, 2008.