



# Journal of the Senate

Number 11—Regular Session

Tuesday, March 30, 1999

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## CALL TO ORDER

The Senate was called to order by President Jennings at 9:30 a.m. A quorum present—36:

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Cowin        | Jones       | Mitchell |
| Bronson         | Dawson-White | King        | Rossin   |
| Brown-Waite     | Dyer         | Kirkpatrick | Saunders |
| Burt            | Forman       | Kurth       | Scott    |
| Campbell        | Geller       | Latvala     | Sebesta  |
| Carlton         | Grant        | Laurent     | Silver   |
| Casas           | Hargrett     | Lee         | Sullivan |
| Childers        | Holzendorf   | McKay       | Thomas   |
| Clary           | Horne        | Meek        | Webster  |

Excused: Senator Klein

## PRAYER

The following prayer was offered by Dr. Allen Harrod, Pastor, First Baptist Church of Orange Park:

Our Father, we come into your presence today not as Democrats and not as Republicans, but as men and women who need your divine guidance. Within all of us, our Father, we, as fallible men and women, realize we need you. Make us noble people.

We come with many agendas, with many thoughts and many plans. But somehow, Father, help us to connect with your plan and your agenda. I lift up these Senators and every page, secretary and worker. I lift them along with our Governor. I lift them up to you, Lord, and ask you to meet the needs of their lives.

Help us, our Father, as preachers and politicians—as preachers who are called to serve in churches and as politicians who are elected by the people—to remember that ultimately, Lord, we are not accountable to a church. We are not accountable to people, but we are accountable to you.

Thank you for your love. In Jesus' name we pray. Amen.

## HONOR GUARD

At the direction of the President, the Sergeant at Arms opened the doors of the chamber and an Honor Guard of the Florida National Guard from St. Augustine marched into the chamber bearing flags of the United States of America and the State of Florida.

The Honor Guard included the following members: Sergeant Major Roger Williams, Sergeant First Class Frank Morgan, Corporal Dan Harris, Master Sergeant Emilo Gelfenstein and Specialist Jeff Beck.

## SPECIAL GUESTS

The President recognized Major General Ronald O. Harrison, Adjutant General of Florida, and other members of the Florida National Guard who were present in the gallery.

## PLEDGE

Senate Pages Rosie Kokkinos of Naples and Jaclyn Panaggio of Daytona Beach, led the Senate in the pledge of allegiance to the flag of the United States of America.

## INTRODUCTION OF FORMER SENATOR

The President recognized former Senator Helen Gordon Davis who was present in the chamber.

## ADOPTION OF RESOLUTIONS

At the request of Senator Lee—

By Senator Lee—

**SR 2386**—A resolution recognizing March 28-April 2, 1999, as “Florida Housing Week” and congratulating President Edwin Henry and the members of the Florida Home Builders Association on the association’s 50th Anniversary.

WHEREAS, the Florida Home Builders Association was chartered in 1949 by the National Association of Home Builders, and

WHEREAS, the 14,000 corporate members of the Florida Home Builders Association and their 473,000 employees generate a \$40-billion impact on Florida’s economy, and

WHEREAS, the Florida Home Builders Association has for 50 years protected and promoted the interests of home builders, housing professionals, and the purchasers of new homes in Florida, and

WHEREAS, the Florida Home Builders Association has been a champion of free enterprise and a vocal advocate of affordable housing for all Floridians, NOW, THEREFORE,

*Be It Resolved by the Senate of the State of Florida:*

That the Florida Senate does hereby join with the Florida House of Representatives and the Florida Cabinet in recognizing March 28-April 2, 1999, as

## FLORIDA HOUSING WEEK

and does congratulate President Edwin Henry and all the members of the Florida Home Builders Association on the association’s 50th Anniversary.

—**SR 2386** was introduced, read and adopted by publication.

**MOTIONS RELATING TO COMMITTEE REFERENCE**

On motion by Senator Holzendorf, by two-thirds vote **SB 1754** was withdrawn from the committees of reference and further consideration.

On motion by Senator Thomas, by two-thirds vote **SB 2046** was withdrawn from the committees of reference and further consideration.

On motion by Senator Grant, by two-thirds vote **SB 2064** was withdrawn from the committees of reference and further consideration.

On motion by Senator Dyer, by two-thirds vote **SB 1938, SB 2008, SB 2010, SB 2458** and **SB 2460** were withdrawn from the committees of reference and further consideration.

On motion by Senator McKay, by two-thirds vote **SB 2164** and **SB 1604** were also referred to the Committee on Fiscal Policy; **SB 934, CS for SB 724, CS for SB 772, SB 1036, SB 1266, SB 1400, CS for SB 1606, SB 1832** and **CS for SB 2066** were withdrawn from the Committee on Fiscal Policy; **CS for SB 822** was withdrawn from the Committee on Rules and Calendar; **SB 1538** was withdrawn from the Committee on Fiscal Resource; **SB 2018** was withdrawn from the Committee on Natural Resources; and **CS for SB 1270** was withdrawn from the Committee on Fiscal Resource and referred to the Committee on Fiscal Policy.

On motion by Senator Clary, by two-thirds vote **SB 1722** was withdrawn from the committees of reference and further consideration.

**MOTIONS RELATING TO COMMITTEE MEETINGS**

On motion by Senator McKay, the rules were waived and the Committee on Fiscal Policy was granted permission to add **SB 2422** to the agenda at the meeting on March 31.

**MOTIONS**

On motion by Senator McKay, a deadline of 5:00 p.m. Monday, April 5, was set for filing amendments to Bills on Third Reading to be considered Tuesday, April 6.

**BILLS ON THIRD READING**

**SB 2500**—A bill to be entitled An act making appropriations; providing moneys for the annual period beginning July 1, 1999, and ending June 30, 2000, to pay salaries, and other expenses, capital outlay - buildings, and other improvements, and for other specified purposes of the various agencies of State government; providing an effective date.

—as amended March 25 was read the third time by title.

On motions by Senator Burt, **SB 2500** as amended was passed and by two-thirds vote immediately certified to the House. The vote on passage was:

Yeas—36

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Cowin        | Jones       | Mitchell |
| Bronson         | Dawson-White | King        | Rossin   |
| Brown-Waite     | Dyer         | Kirkpatrick | Saunders |
| Burt            | Forman       | Kurth       | Scott    |
| Campbell        | Geller       | Latvala     | Sebesta  |
| Carlton         | Grant        | Laurent     | Silver   |
| Casas           | Hargrett     | Lee         | Sullivan |
| Childers        | Holzendorf   | McKay       | Thomas   |
| Clary           | Horne        | Meek        | Webster  |

Nays—None

Vote after roll call:

Yea—Diaz-Balart, Myers

**EXPLANATION OF VOTE**

In an abundance of caution, pursuant to Senate Rule 1.39, I am disclosing that Item 359 D, as amended, in SB 2500 could be construed to

be of special benefit to an agency that is on occasion represented by the law firm in which I am a partner.

Once disclosed it is my duty to vote on these matters pursuant to Senate rule and law.

*James A. Scott, 31st District*

**SB 2502**—A bill to be entitled An act implementing the 1999-2000 General Appropriations Act; providing legislative intent; amending s. 216.292, F.S.; authorizing the Department of Children and Family Services and the Agency for Health Care Administration to transfer general revenue funds between them; providing that specified funds are to be used to increase the adult mental health equity funding in specified districts of the Department of Children and Family Services and are not subject to the provisions of s. 394.908, F.S.; amending s. 409.9115, F.S.; specifying how the Agency for Health Care Administration shall make payments for the Medicaid disproportionate share program for mental health hospitals; requiring the Agency for Health Care Administration to use a specified disproportionate share formula, specified audited financial data, and a specified Medicaid per diem rate in fiscal year 1999-2000 for qualifying hospitals; amending s. 409.9116, F.S.; providing a formula for rural hospital disproportionate share payments; amending s. 216.181, F.S.; authorizing the Department of Children and Family Services and the Department of Health to advance certain moneys for certain contract services; directing the Agency for Health Care Administration to include health maintenance organization recipients in the county billing for a specified purpose; authorizing the Departments of Children and Family Services, Revenue, Labor and Employment Security, and Health and the Agency for Health Care Administration to transfer positions and funds to comply with the 1999-2000 General Appropriations Act or the WAGES Act; amending s. 402.3015, F.S.; providing eligibility guidelines for subsidized child care; amending s. 216.181, F.S.; authorizing the Department of Children and Family Services to use certain funds for fixed capital outlay expenditures to meet certain federal standards; requiring the Agency for Health Care Administration to take necessary actions to ensure that expenditures for Medicaid transportation do not exceed the amount budgeted and to take certain steps if that becomes impossible; amending s. 39.3065, F.S.; providing for the Broward County Sheriff to provide child protective investigative services; requiring Healthy Families Florida service providers to furnish participants with certain disclaimers and documentation; prohibiting disclosure of certain records by such providers; providing for disposal of records after a specified period; amending s. 409.912, F.S.; providing standards for certain prepaid health care services entities; amending s. 216.181, F.S.; authorizing the Department of Law Enforcement to transfer some positions and associated budget and a certain percentage of salary rate between budget entities and providing requirements with respect thereto; authorizing the Department of Law Enforcement to participate in the model career service classification and compensation system, subject to certain conditions; authorizing the Department of Law Enforcement to use certain moneys to provide meritorious-performance bonuses for employees, subject to approval; authorizing the Correctional Privatization Commission and the Department of Juvenile Justice to make certain expenditures to defray costs incurred by a municipality or county as a result of opening a facility of the commission or the department; amending s. 287.064, F.S.; authorizing the Department of Law Enforcement to finance, through the Comptroller's consolidated major equipment financing program, the purchase of certain equipment, software, and services for the Florida Crime Information Center; amending s. 212.20, F.S.; providing for use of moneys allocated to the Solid Waste Management Trust Fund; providing for certain counties to use moneys received for aquatic weed control for recycling purposes; amending s. 403.7095, F.S.; revising the expiration date of the solid waste management grant program; requiring a specified level of funding for counties receiving solid waste management and recycling grants; providing for allocation of funds for innovative programs to address recycling practices and procedures; amending s. 110.1239, F.S.; providing requirements for the funding of the state group health insurance program; amending s. 373.59, F.S.; requiring release of certain moneys by the Secretary of Environmental Protection to water management districts, upon request; amending s. 110.205, F.S.; providing additional exemptions from the Career Service System for personnel of the office of the Governor; amending s. 287.161, F.S.; requiring the Department of Management Services to charge all persons receiving transportation from the executive aircraft pool a specified rate; providing for deposit and use of

such fees; amending s. 15.09, F.S.; authorizing the appropriation of funds from the Public Access Data Systems Trust Fund for the operations of the Department of State; amending s. 253.034, F.S.; authorizing the Department of Transportation to sell certain property used by the Department of Highway Safety and Motor Vehicles; amending s. 334.0445, F.S.; revising the expiration date for the model career service classification and compensation plan; amending s. 216.181, F.S.; authorizing the Department of Transportation to transfer salary rate to the turnpike budget entity to facilitate transferring personnel to the turnpike headquarters facility in Orange County; prescribing powers of the Commissioner of Education to reorganize personnel, entities, duties, and functions within the Department of Education; providing a limitation; providing for a report; authorizing the Commissioner of Education to establish and implement student achievement measures; providing for allocation of moneys provided for workforce development and providing for budget amendment when a program is moved; providing for future repeal of various provisions; amending s. 240.3341, F.S.; authorizing community colleges to lease their incubator facilities for small business concerns; providing effect of veto of specific appropriation or proviso to which implementing language refers; providing applicability to other legislation; providing performance measures and standards for individual programs within state agencies; providing that the performance measures and standards are directly linked to the appropriations made in the 1999-2000 General Appropriations Act, as required by the Government Performance and Accountability Act of 1994; providing severability; providing an effective date.

—as amended March 25 was read the third time by title.

On motions by Senator Burt, **SB 2502** as amended was passed and by two-thirds vote immediately certified to the House. The vote on passage was:

Yeas—36

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Cowin        | Jones       | Mitchell |
| Bronson         | Dawson-White | King        | Rossin   |
| Brown-Waite     | Dyer         | Kirkpatrick | Saunders |
| Burt            | Forman       | Kurth       | Scott    |
| Campbell        | Geller       | Latvala     | Sebesta  |
| Carlton         | Grant        | Laurent     | Silver   |
| Casas           | Hargrett     | Lee         | Sullivan |
| Childers        | Holzendorf   | McKay       | Thomas   |
| Clary           | Horne        | Meek        | Webster  |

Nays—None

Vote after roll call:

Yea—Diaz-Balart, Myers

On motion by Senator McKay, by two-thirds vote **HB 1951** was withdrawn from the Committees on Commerce and Economic Opportunities; and Fiscal Resource.

On motion by Senator McKay, by two-thirds vote—

**HB 1951**—A bill to be entitled An act relating to unemployment compensation; amending s. 1, ch. 97-29, Laws of Florida; directing the Division of Unemployment Compensation to reduce employers' tax rates for the year 2000; providing exceptions; providing a reduced initial tax rate for certain employers for the year 2000; amending s. 443.101, F.S.; clarifying provisions relating to disqualification for benefits; amending s. 443.111, F.S.; providing a temporary increase in the maximum weekly and yearly benefit amounts for unemployment compensation benefits for a specified period; amending s. 443.231, F.S.; providing an extension for the Florida Training Investment Program; providing effective dates.

—a companion measure, was substituted for **CS for SB 108** and by two-thirds vote read the second time by title. On motion by Senator McKay, by two-thirds vote **HB 1951** was read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—37

|                 |          |          |              |
|-----------------|----------|----------|--------------|
| Madam President | Burt     | Casas    | Cowin        |
| Bronson         | Campbell | Childers | Dawson-White |
| Brown-Waite     | Carlton  | Clary    | Dyer         |

|            |             |          |          |
|------------|-------------|----------|----------|
| Forman     | King        | Meek     | Silver   |
| Geller     | Kirkpatrick | Mitchell | Sullivan |
| Grant      | Kurth       | Myers    | Thomas   |
| Hargrett   | Latvala     | Rossin   | Webster  |
| Holzendorf | Laurent     | Saunders |          |
| Horne      | Lee         | Scott    |          |
| Jones      | McKay       | Sebesta  |          |

Nays—None

Vote after roll call:

Yea—Diaz-Balart

**CS for SB 318**—A bill to be entitled An act relating to intangible property taxes; amending s. 199.032, F.S.; reducing the rate of such taxes; amending s. 199.185, F.S.; prescribing the amount of accounts receivable subject to the tax as of January 1, 2000; providing that an exemption applies to the last 0.5 mill of the annual tax; providing an effective date.

—was read the third time by title.

Senator Horne moved the following amendment which was adopted by two-thirds vote:

**Amendment 1 (885242)(with title amendment)**—On page 1, line 13, insert:

Section 1. Subsection (8) of section 199.023, Florida Statutes, 1998 Supplement, is amended to read:

199.023 Definitions.—As used in this chapter:

(8) "~~Affiliated group of corporations~~" means one or more chains of corporations *or limited liability companies* connected through stock ownership *or membership interest in a limited liability company* with a common parent corporation *or limited liability company, for which providing that:*

(a) Stock *or membership interest in a limited liability company* possessing at least 80 percent of the voting power of all classes of stock *or membership interest in a limited liability company* and at least 80 percent of each class of the nonvoting stock *or membership interest in a limited liability company* of each corporation *or limited liability company, except for the common parent corporation or limited liability company, is owned directly by one or more of the other corporations; and*

(b) The common parent corporation *or limited liability company* directly owns stock *or membership interest in a limited liability company* possessing at least 80 percent of the voting power of all classes of stock *or membership interest in a limited liability company* and at least 80 percent of each class of the nonvoting stock *or membership interest in a limited liability company* of at least one of the other corporations *or limited liability companies.*

As used in this subsection, the ~~terms~~ "nonvoting stock" and "*membership interest in a limited liability company*" ~~do does~~ not include nonvoting stock *or membership interest in a limited liability company* which is limited and preferred as to dividends. *For purposes of this chapter, a common parent may be a corporation or a limited liability company.*

Section 2. Subsection (10) of section 199.052, Florida Statutes, 1998 Supplement, is amended to read:

199.052 Annual tax returns; payment of annual tax.—

(10) An affiliated group ~~of corporations~~ may elect to make a consolidated return for any year. The election shall be made by timely filing a consolidated return. Once made, an election may not be revoked, and it is binding for the tax year. The mere making of a consolidated return shall not in itself provide a business situs in this state for intangible personal property held by a corporation. The fact that members of an affiliated group own stock in corporations *or membership interest in limited liability companies* which do not qualify under the stock ownership *or membership interest in a limited liability company* requirements as members of an affiliated group shall not preclude the filing of a consolidated return on behalf of the qualified members. Where a consolidated return is made, intercompany accounts, including the capital

stock or membership interest in a limited liability company of an includable corporation or limited liability company, other than the parent, owned by another includable corporation or limited liability company, shall not be subject to annual taxation. However, capital stock, or membership interest in a limited liability company, and other intercompany accounts of a nonqualified member of the affiliated group shall be subject to annual tax. Each consolidated return shall be accompanied by documentation identifying all intercompany accounts and containing such other information as the department shall require. Failure to timely file a consolidated return shall not prejudice the taxpayer's right to file a consolidated return, provided that the failure to file a consolidated return is limited to 1 year and the taxpayer's intent to file a consolidated return is evidenced by the taxpayer having filed a consolidated return for the 3 years prior to the year the return was not timely filed.

(Redesignate subsequent sections.)

And the title is amended as follows:

On page 1, line 2, after the semicolon (;) insert: amending s. 199.023, F.S.; changing the term "affiliated group of corporations" to the term "affiliated group" and including limited liability companies within its meaning; amending s. 199.052, F.S.; providing that limited liability companies may elect to file a consolidated intangibles tax return;

On motions by Senator Lee, **CS for SB 318** as amended was passed, ordered engrossed and then by two-thirds vote immediately certified to the House. The vote on passage was:

Yeas—32

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Clary        | Jones       | Meek     |
| Bronson         | Cowin        | King        | Rossin   |
| Brown-Waite     | Dawson-White | Kirkpatrick | Saunders |
| Burt            | Dyer         | Kurth       | Scott    |
| Campbell        | Geller       | Latvala     | Sebesta  |
| Carlton         | Hargrett     | Laurent     | Sullivan |
| Casas           | Holzendorf   | Lee         | Thomas   |
| Childers        | Horne        | McKay       | Webster  |

Nays—4

|        |          |       |        |
|--------|----------|-------|--------|
| Forman | Mitchell | Myers | Silver |
|--------|----------|-------|--------|

Vote after roll call:

Yea—Diaz-Balart

**CS for SB 140**—A bill to be entitled An act relating to the tax on sales, use, and other transactions; specifying a period during which the sale of clothing shall be exempt from such tax; defining "clothing" for purposes of the exemption; providing for rules; providing an appropriation; providing an effective date.

—as amended March 25 was read the third time by title.

On motions by Senator Cowin, **CS for SB 140** as amended was passed and by two-thirds vote immediately certified to the House. The vote on passage was:

Yeas—36

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Cowin        | Jones       | Myers    |
| Bronson         | Dawson-White | King        | Rossin   |
| Brown-Waite     | Dyer         | Kirkpatrick | Saunders |
| Burt            | Forman       | Kurth       | Scott    |
| Campbell        | Geller       | Latvala     | Sebesta  |
| Carlton         | Grant        | Laurent     | Silver   |
| Casas           | Hargrett     | Lee         | Sullivan |
| Childers        | Holzendorf   | McKay       | Thomas   |
| Clary           | Horne        | Meek        | Webster  |

Nays—1

Mitchell

Vote after roll call:

Yea—Diaz-Balart

**CS for SB 172**—A bill to be entitled An act relating to taxation; amending ss. 95.091, 193.063, 212.07, 212.11, 212.18, 213.053, 215.26, F.S.; creating ss. 213.235, 213.255, F.S.; amending certain statutes of limitations; reducing the period for tolling of the statute of limitations; prescribing circumstances for the tolling of the statute of limitations as a result of administrative or judicial proceedings; providing for an extension for filing tangible personal property tax returns; providing for the annual issuance of resale certificates to active accounts; delaying the date for paying estimated taxes; increasing the minimum threshold for requiring payment of estimated taxes; authorizing the Department of Revenue to disclose to a dealer or taxpayer whether a specified certificate is active, canceled, inactive, or invalid; providing for periodic adjustment of the rate of interest to be charged on certain tax deficiencies; providing circumstances under which the Department of Revenue is to pay interest to the taxpayer; specifying when applications for refunds must be filed; directing the Department of Revenue to establish a toll-free number for the verification of valid registration numbers and resale certificates; directing the Department of Revenue to establish a system for receiving information from dealers regarding certificate numbers; directing the Department of Revenue to expand its dealer education program regarding the proper use of resale certificates; providing appropriations; providing an effective date.

—as amended March 25 was read the third time by title.

On motions by Senator Horne, **CS for SB 172** as amended was passed and by two-thirds vote immediately certified to the House. The vote on passage was:

Yeas—37

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | King        | Saunders |
| Bronson         | Diaz-Balart  | Kirkpatrick | Scott    |
| Brown-Waite     | Dyer         | Kurth       | Sebesta  |
| Burt            | Forman       | Laurent     | Silver   |
| Campbell        | Geller       | Lee         | Sullivan |
| Carlton         | Grant        | McKay       | Thomas   |
| Casas           | Hargrett     | Meek        | Webster  |
| Childers        | Holzendorf   | Mitchell    |          |
| Clary           | Horne        | Myers       |          |
| Cowin           | Jones        | Rossin      |          |

Nays—1

Latvala

Vote after roll call:

Yea to Nay—Kurth

**CS for SB 64**—A bill to be entitled An act relating to government; creating the "Citizen Participation in Government Act" and providing for its purposes; defining terms; providing procedures for the judiciary to respond to lawsuits relating to the constitutional right to petition the government for redress of grievances; providing an effective date.

—as amended March 24 was read the third time by title.

On motion by Senator Grant, **CS for SB 64** as amended was passed and certified to the House. The vote on passage was:

Yeas—38

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | King        | Rossin   |
| Bronson         | Diaz-Balart  | Kirkpatrick | Saunders |
| Brown-Waite     | Dyer         | Kurth       | Scott    |
| Burt            | Forman       | Latvala     | Sebesta  |
| Campbell        | Geller       | Laurent     | Silver   |
| Carlton         | Grant        | Lee         | Sullivan |
| Casas           | Hargrett     | McKay       | Thomas   |
| Childers        | Holzendorf   | Meek        | Webster  |
| Clary           | Horne        | Mitchell    |          |
| Cowin           | Jones        | Myers       |          |

Nays—None

Consideration of **SB 130** was deferred.

On motion by Senator Sebesta, consideration of **CS for SB 154** was deferred.

**CS for SB 144**—A bill to be entitled An act relating to Murphy Act lands; amending s. 253.82, F.S.; providing for conveyance of all Murphy Act transportation easements to the governmental entity currently having title to the adjacent roadway; requiring the establishment of a procedure for review of deeds containing Murphy Act transportation reservations; setting requirements for the review process; providing for compensation of certain property owners if the reservation denies the property owner the current economic use of the property; amending s. 712.04, F.S.; providing for reservations of easements in deeds by the Board of Trustees of the Internal Improvement Trust Fund to be extinguished on a specified date, subject to certain limitations; providing applicability; amending s. 712.05, F.S.; providing procedures by which a governmental entity may preserve a road reservation; requiring notice; providing an effective date.

—as amended March 24 was read the third time by title.

Senator Hargrett moved the following amendments which were adopted by two-thirds vote:

**Amendment 1 (955938)**—On page 2, line 3, after “the” insert: *Trustees of the Internal Improvement Fund, Trustees of the Internal Improvement Trust Fund or the*

**Amendment 2 (041080)**—On page 5, delete line 26 and insert: title. *However, all reservations of easements, except as provided in s. 253.82(6)(f), in deeds by the Trustees of the Internal Improvement Fund, Trustees of the Internal Improvement Trust Fund,*

On motion by Senator Hargrett, **CS for SB 144** as amended was passed, ordered engrossed and then certified to the House. The vote on passage was:

Yeas—38

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | King        | Rossin   |
| Bronson         | Diaz-Balart  | Kirkpatrick | Saunders |
| Brown-Waite     | Dyer         | Kurth       | Scott    |
| Burt            | Forman       | Latvala     | Sebesta  |
| Campbell        | Geller       | Laurent     | Silver   |
| Carlton         | Grant        | Lee         | Sullivan |
| Casas           | Gutman       | McKay       | Thomas   |
| Childers        | Hargrett     | Meek        | Webster  |
| Clary           | Horne        | Mitchell    |          |
| Cowin           | Jones        | Myers       |          |

Nays—None

**SB 114**—A bill to be entitled An act relating to the Florida Independent Living Council; amending s. 413.395, F.S.; authorizing the Florida Independent Living Council to incorporate as a corporation not for profit; allowing an increase in the number of its members; amending prerequisites to the Governor’s appointment of council members; providing an effective date.

—as amended March 24 was read the third time by title.

On motion by Senator Brown-Waite, **SB 114** as amended was passed and certified to the House. The vote on passage was:

Yeas—39

|                 |              |            |             |
|-----------------|--------------|------------|-------------|
| Madam President | Childers     | Geller     | King        |
| Bronson         | Clary        | Grant      | Kirkpatrick |
| Brown-Waite     | Cowin        | Gutman     | Kurth       |
| Burt            | Dawson-White | Hargrett   | Latvala     |
| Campbell        | Diaz-Balart  | Holzendorf | Laurent     |
| Carlton         | Dyer         | Horne      | Lee         |
| Casas           | Forman       | Jones      | McKay       |

|          |          |          |         |
|----------|----------|----------|---------|
| Meek     | Rossin   | Sebesta  | Thomas  |
| Mitchell | Saunders | Silver   | Webster |
| Myers    | Scott    | Sullivan |         |

Nays—None

**SB 248**—A bill to be entitled An act relating to orthotics, prosthetics, and pedorthics; allowing a person who met the experience requirement to practice orthotics, prosthetics, or pedorthics before a specified date to apply for licensure, based on the person’s experience and educational preparation, without meeting the educational requirements set forth in statute; providing an effective date.

—was read the third time by title.

On motion by Senator Kurth, **SB 248** was passed and certified to the House. The vote on passage was:

Yeas—39

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | Jones       | Myers    |
| Bronson         | Diaz-Balart  | King        | Rossin   |
| Brown-Waite     | Dyer         | Kirkpatrick | Saunders |
| Burt            | Forman       | Kurth       | Scott    |
| Campbell        | Geller       | Latvala     | Sebesta  |
| Carlton         | Grant        | Laurent     | Silver   |
| Casas           | Gutman       | Lee         | Sullivan |
| Childers        | Hargrett     | McKay       | Thomas   |
| Clary           | Holzendorf   | Meek        | Webster  |
| Cowin           | Horne        | Mitchell    |          |

Nays—None

**CS for SB 714**—A bill to be entitled An act relating to the Florida World War II Veterans Memorial; providing for the construction of a memorial to the Florida residents who served during World War II; specifying source of moneys; directing the Commission on Veterans’ Affairs to cooperate with the Capitol Center Planning Commission to report on the cost and appropriate location of the memorial; directing the Governor to arrange for an appropriate ceremony; providing a contingent effective date.

—was read the third time by title.

On motion by Senator Mitchell, **CS for SB 714** was passed and certified to the House. The vote on passage was:

Yeas—39

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | Jones       | Myers    |
| Bronson         | Diaz-Balart  | King        | Rossin   |
| Brown-Waite     | Dyer         | Kirkpatrick | Saunders |
| Burt            | Forman       | Kurth       | Scott    |
| Campbell        | Geller       | Latvala     | Sebesta  |
| Carlton         | Grant        | Laurent     | Silver   |
| Casas           | Gutman       | Lee         | Sullivan |
| Childers        | Hargrett     | McKay       | Thomas   |
| Clary           | Holzendorf   | Meek        | Webster  |
| Cowin           | Horne        | Mitchell    |          |

Nays—None

**CS for SB 716**—A bill to be entitled An act relating to trust funds; creating the Florida World War II Veterans Memorial Matching Trust Fund within the Department of Veterans’ Affairs; providing for sources of moneys and purposes; providing for future review and termination or re-creation of the trust fund; providing a contingent effective date.

—was read the third time by title.

On motion by Senator Mitchell, **CS for SB 716** was passed by the required constitutional three-fifths vote of the membership and certified to the House. The vote on passage was:

Yeas—38

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | King        | Rossin   |
| Bronson         | Diaz-Balart  | Kirkpatrick | Saunders |
| Brown-Waite     | Dyer         | Kurth       | Scott    |
| Burt            | Forman       | Latvala     | Sebesta  |
| Campbell        | Geller       | Laurent     | Silver   |
| Carlton         | Grant        | Lee         | Sullivan |
| Casas           | Gutman       | McKay       | Thomas   |
| Childers        | Hargrett     | Meek        | Webster  |
| Clary           | Holzendorf   | Mitchell    |          |
| Cowin           | Jones        | Myers       |          |

Nays—None

**CS for SB 288**—A bill to be entitled An act relating to postsecondary education; amending s. 240.551, F.S.; providing for the transfer of Florida Prepaid College Program benefits to certain applied technology diploma programs and vocational certificate programs; requiring the direct-support organization to operate under written contract with the board; providing contract requirements; requiring an annual financial and compliance audit; allowing the Florida Prepaid College Board to permit direct-support organizations established under this section to use the property, facilities, and personal services of the board; providing for such direct-support organizations to invest funds with the moneys invested under the Florida Prepaid College Trust Fund; providing an effective date.

—as amended March 24 was read the third time by title.

On motion by Senator Lee, **CS for SB 288** as amended was passed and certified to the House. The vote on passage was:

Yeas—38

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | Jones       | Rossin   |
| Bronson         | Diaz-Balart  | King        | Saunders |
| Brown-Waite     | Dyer         | Kirkpatrick | Scott    |
| Burt            | Forman       | Kurth       | Sebesta  |
| Campbell        | Geller       | Latvala     | Silver   |
| Carlton         | Grant        | Laurent     | Sullivan |
| Casas           | Gutman       | Lee         | Thomas   |
| Childers        | Hargrett     | Meek        | Webster  |
| Clary           | Holzendorf   | Mitchell    |          |
| Cowin           | Horne        | Myers       |          |

Nays—None

**SB 676**—A bill to be entitled An act relating to taxation; amending s. 220.03, F.S.; revising definitions relating to the income tax code to incorporate the most recent changes to the United States Internal Revenue Code; defining “citrus processing company”; amending s. 220.151, F.S.; allowing certain citrus processing companies to elect to determine the apportionment of their adjusted federal income to this state solely by use of the sales factor; providing for retroactive application; providing an effective date.

—as amended March 24 was read the third time by title.

On motion by Senator Horne, **SB 676** as amended was passed and certified to the House. The vote on passage was:

Yeas—37

|                 |              |            |          |
|-----------------|--------------|------------|----------|
| Madam President | Clary        | Gutman     | Laurent  |
| Bronson         | Cowin        | Hargrett   | Lee      |
| Brown-Waite     | Dawson-White | Holzendorf | McKay    |
| Burt            | Diaz-Balart  | Horne      | Meek     |
| Campbell        | Dyer         | Jones      | Mitchell |
| Carlton         | Forman       | King       | Myers    |
| Casas           | Geller       | Kurth      | Rossin   |
| Childers        | Grant        | Latvala    | Saunders |

|           |        |          |         |
|-----------|--------|----------|---------|
| Scott     | Silver | Sullivan | Webster |
| Sebesta   |        |          |         |
| Nays—None |        |          |         |

**CS for CS for SB 740**—A bill to be entitled An act relating to letters of credit under the Uniform Commercial Code; amending ss. 675.101, 675.102, 675.103, 675.104, 675.105, 675.106, 675.107, 675.108, 675.109, 675.110, 675.111, 675.112, 675.113, 675.114, 675.115, 675.116, and 675.117, F.S.; revising article 5 of the Uniform Commercial Code relating to letters of credit; providing scope, application, effect; providing definitions; providing formal requirements; providing that consideration is unnecessary; providing for issuance, amendment, cancellation, and duration; specifying rights and obligations of confirmers, nominated persons, and advisers; providing issuer’s rights and obligations; providing procedures for counteracting fraud and forgery; specifying certain warranties; providing remedies; providing for transfers of letters of credit; providing for transfers by operation of law; providing for assignment of proceeds of letters of credit; providing a statute of limitations; providing for a choice of law and forum; providing for subrogation of issuers, applicants, and nominated persons; providing applications; amending ss. 671.105, 672.512, 679.103, 679.104, 679.105, 679.106, 679.304, and 679.305, F.S., to conform; amending s. 95.11, F.S., to conform; providing an effective date.

—was read the third time by title.

On motion by Senator Campbell, **CS for CS for SB 740** was passed and certified to the House. The vote on passage was:

Yeas—38

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | King        | Rossin   |
| Bronson         | Diaz-Balart  | Kirkpatrick | Saunders |
| Brown-Waite     | Dyer         | Kurth       | Scott    |
| Burt            | Forman       | Latvala     | Sebesta  |
| Campbell        | Geller       | Laurent     | Silver   |
| Carlton         | Grant        | Lee         | Sullivan |
| Casas           | Hargrett     | McKay       | Thomas   |
| Childers        | Holzendorf   | Meek        | Webster  |
| Clary           | Horne        | Mitchell    |          |
| Cowin           | Jones        | Myers       |          |

Nays—None

**CS for HB 133**—A bill to be entitled An act relating to corporations; amending s. 607.0722, F.S.; providing alternative methods for appointing proxies by shareholders; amending s. 607.11045, F.S.; clarifying provisions relating to the conversion of shares in certain internal mergers of corporations; providing an effective date.

—as amended March 24 was read the third time by title.

On motions by Senator Scott, **CS for HB 133** as amended was passed and by two-thirds vote immediately certified to the House. The vote on passage was:

Yeas—35

|                 |              |          |          |
|-----------------|--------------|----------|----------|
| Madam President | Dawson-White | King     | Rossin   |
| Bronson         | Diaz-Balart  | Kurth    | Saunders |
| Brown-Waite     | Forman       | Latvala  | Scott    |
| Burt            | Geller       | Laurent  | Sebesta  |
| Campbell        | Grant        | Lee      | Silver   |
| Carlton         | Hargrett     | McKay    | Sullivan |
| Casas           | Holzendorf   | Meek     | Thomas   |
| Clary           | Horne        | Mitchell | Webster  |
| Cowin           | Jones        | Myers    |          |

Nays—None

Vote after roll call:

Yea—Childers

**SB 876**—A bill to be entitled An act relating to building designations; designating the State Veterans' Nursing Home in Pembroke Pines as the Alexander "Sandy" Nininger, Jr. State Veterans' Nursing Home; directing the Department of Veterans' Affairs to erect suitable markers; designating the Florida Records Storage Center of the Department of State as the Jim Smith Building; directing the Department of State to erect suitable markers; providing an effective date.

Sebesta Sullivan Thomas Webster  
Silver  
Nays—None

—as amended March 24 was read the third time by title.

Senator Forman moved the following amendment which was adopted by two-thirds vote:

**Amendment 1 (271404)(with title amendment)**—On page 2, between lines 21 and 22, insert:

Section 4. (1) *The Sawgrass Expressway (SR 869) located in Broward County is designated the "Jerry Thompson Expressway" in honor of the late Broward County Commissioner who served from November 1974 through November 1996.*

(2) *The Department of Transportation shall erect suitable markers bearing the designation made by this section.*

(Redesignate subsequent sections.)

And the title is amended as follows:

On page 1, delete line 2 and insert: An act relating to designations; designating the Sawgrass Expressway in Broward County as the "Jerry Thompson Expressway"; directing the Department of Transportation to erect markers;

On motion by Senator Forman, **SB 876** as amended was passed, ordered engrossed and then certified to the House. The vote on passage was:

Yeas—38

|                 |             |             |          |
|-----------------|-------------|-------------|----------|
| Madam President | Diaz-Balart | King        | Rossin   |
| Bronson         | Dyer        | Kirkpatrick | Saunders |
| Burt            | Forman      | Kurth       | Scott    |
| Campbell        | Geller      | Latvala     | Sebesta  |
| Carlton         | Grant       | Laurent     | Silver   |
| Casas           | Gutman      | Lee         | Sullivan |
| Childers        | Hargrett    | McKay       | Thomas   |
| Clary           | Holzendorf  | Meek        | Webster  |
| Cowin           | Horne       | Mitchell    |          |
| Dawson-White    | Jones       | Myers       |          |

Nays—None

**SB 212**—A bill to be entitled An act relating to witnesses in judicial proceedings; amending s. 92.57, F.S.; prohibiting threatening an employee with dismissal because of the employee's testimony or appearance as a witness in a judicial proceeding; authorizing the court to hold an employer in contempt for dismissing, or threatening to dismiss, an employee because of the employee's appearance or testimony as a witness; providing an effective date.

—was read the third time by title.

On motion by Senator Diaz-Balart, **SB 212** was passed and certified to the House. The vote on passage was:

Yeas—37

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Clary        | Gutman      | Laurent  |
| Bronson         | Cowin        | Hargrett    | Lee      |
| Brown-Waite     | Dawson-White | Holzendorf  | McKay    |
| Burt            | Diaz-Balart  | Jones       | Mitchell |
| Campbell        | Dyer         | King        | Myers    |
| Carlton         | Forman       | Kirkpatrick | Rossin   |
| Casas           | Geller       | Kurth       | Saunders |
| Childers        | Grant        | Latvala     | Scott    |

**SB 712**—A bill to be entitled An act relating to executive appointments; amending s. 14.29, F.S., relating to terms of members of the Florida Commission on Community Service; deleting obsolete provisions; amending s. 20.171, F.S., relating to terms of members of the Unemployment Appeals Commission within the Department of Labor and Employment Security; deleting obsolete provisions; amending s. 20.23, F.S., relating to the Secretary of Transportation; deleting obsolete provisions; amending s. 20.255, F.S.; clarifying the terms of members of the Environmental Regulation Commission within the Department of Environmental Protection; amending s. 20.315, F.S., relating to terms of members of the Florida Corrections Commission within the Department of Corrections; deleting obsolete provisions; amending s. 20.316, F.S.; requiring that the Secretary of Juvenile Justice be confirmed by the Senate; amending s. 20.41, F.S., relating to the Secretary of Elderly Affairs; deleting obsolete provisions; requiring the Director of Health Care Administration to be confirmed by the Senate; amending s. 186.504, F.S.; clarifying membership and specifying terms of members of regional planning councils; amending s. 231.545, F.S., relating to membership on the Education Standards Commission within the Department of Education; deleting obsolete provisions; amending s. 240.145, F.S., relating to terms of members of the Postsecondary Education Planning Commission; deleting obsolete provisions; amending s. 240.313, F.S.; specifying the terms of members of the board of trustees of a community college; amending s. 246.205, F.S., relating to terms of members of the State Board of Nonpublic Career Education; deleting obsolete provisions; amending s. 288.707, F.S.; clarifying membership on the Florida Black Business Investment Board within the Office of Tourism, Trade, and Economic Development; deleting obsolete provisions; amending s. 288.901, F.S., relating to the board of directors of Enterprise Florida, Inc.; deleting obsolete provisions; amending s. 288.9412, F.S., relating to the International Trade and Economic Development Board within Enterprise Florida, Inc.; deleting the requirement that certain specified members be confirmed by the Senate; revising the membership of the board; deleting obsolete provisions; amending s. 288.9512, F.S., relating to the Technology Development Board within Enterprise Florida, Inc.; deleting obsolete provisions; amending s. 288.9604, F.S., relating to terms of members of the Florida Development Finance Corporation; deleting obsolete provisions; amending s. 288.9611, F.S., relating to the appointment and terms of members of the Capital Development Board within Enterprise Florida, Inc.; deleting obsolete provisions; amending s. 288.9620, F.S., relating to the appointment and terms of members of the Workforce Development Board within Enterprise Florida, Inc.; deleting obsolete provisions; amending s. 331.308, F.S., relating to the board of supervisors of the Spaceport Florida Authority; deleting a requirement that the Senate confirm the legislative ex officio members of the board; deleting obsolete provisions relating to appointments and terms; amending s. 349.03, F.S., relating to terms of members of the Jacksonville Transportation Authority; deleting obsolete provisions; amending s. 350.01, F.S., relating to terms of members of the Florida Public Service Commission; deleting obsolete provisions; clarifying the term for the chairperson of the commission; amending s. 370.19, F.S.; revising the membership of the Atlantic States Marine Fisheries Commission; revising requirements for the legislative ex officio members of the commission; specifying terms of office; amending s. 370.20, F.S., relating to the Gulf States Marine Fisheries Commission; revising requirements for the legislative ex officio members of the commission; specifying terms of office; amending s. 373.0693, F.S.; clarifying terms of office for members of basin boards within the water management districts; amending s. 380.504, F.S., relating to terms of members of the Florida Communities Trust within the Department of Community Affairs; deleting obsolete provisions; amending s. 404.31, F.S., relating to terms of members of the Southeast Interstate Low-Level Radioactive Waste Management Commission; deleting obsolete provisions; amending s. 447.205, F.S., relating to terms of the Public Employees Relations Commission within the Department of Labor and Employment Security; deleting obsolete provisions; repealing s. 464.0045, F.S., relating to terms of members of the Board of Nursing; amending s. 468.1135, F.S., relating to terms and qualifications of members of the Board of Speech-Language Pathology and Audiology; deleting obsolete provisions; amending s. 468.203, F.S., relating to the practice of occupational therapy; providing a definition; amending s. 468.205, F.S., relating to terms for members of the Board of Occupational Therapy Practice; deleting

obsolete provisions; amending s. 468.4315, F.S., relating to terms of members of the Regulatory Council of Community Association Managers; deleting obsolete provisions; amending s. 468.521, F.S., relating to terms of members of the Board of Employee Leasing Companies; deleting obsolete provisions; amending s. 468.605, F.S., relating to terms of the members of the Florida Building Code Administrators and Inspectors Board; deleting obsolete and conflicting provisions; amending s. 468.801, F.S., relating to the terms of members of the Board of Orthotists and Prosthetists; deleting obsolete provisions; amending s. 475.02, F.S., relating to terms of the members of the Florida Real Estate Commission within the Department of Business and Professional Regulation; deleting obsolete provisions; amending s. 475.613, F.S., relating to terms and qualifications of members of the Florida Real Estate Appraisal Board; deleting obsolete provisions; amending s. 476.054, F.S., relating to terms of members of the Barbers' Board; deleting conflicting provisions; amending s. 477.015, F.S., relating to terms of the members of the Board of Cosmetology; deleting a limitation on terms of appointment; amending s. 480.035, F.S., relating to terms of the members of the Board of Massage Therapy; deleting a limitation on terms of appointment; amending s. 483.805, F.S., relating to terms of members of the Board of Clinical Laboratory Personnel; deleting obsolete provisions; amending s. 489.107, F.S., relating to terms of the members of the Construction Industry Licensing Board; deleting a limitation on terms of appointment; amending s. 491.004, F.S., relating to terms of the members of the Board of Clinical Social Work, Marriage and Family Therapy, and Mental Health Counseling; deleting obsolete provisions; amending s. 497.101, F.S., relating to terms of the members of the Board of Funeral and Cemetery Services; deleting obsolete provisions; amending s. 601.04, F.S., relating to the appointment and terms of members of the Florida Citrus Commission within the Department of Citrus; deleting obsolete provisions; clarifying terms of members following redistricting; amending s. 945.602, F.S., relating to qualifications of the members of the State of Florida Correctional Medical Authority; deleting obsolete provisions; amending ss. 947.01, 947.03, F.S., relating to the appointment and number of members of the Parole Commission; deleting obsolete provisions; repealing s. 947.022, F.S., relating to terms and appointment of members of the Parole Commission; providing an effective date.

—as amended March 24 was read the third time by title.

On motion by Senator Myers, **SB 712** as amended was passed and certified to the House. The vote on passage was:

Yeas—37

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | Jones       | Rossin   |
| Bronson         | Diaz-Balart  | King        | Saunders |
| Brown-Waite     | Dyer         | Kirkpatrick | Scott    |
| Burt            | Forman       | Kurth       | Sebesta  |
| Campbell        | Geller       | Latvala     | Silver   |
| Carlton         | Grant        | Laurent     | Sullivan |
| Casas           | Gutman       | Lee         | Thomas   |
| Childers        | Hargrett     | Meek        |          |
| Clary           | Holzendorf   | Mitchell    |          |
| Cowin           | Horne        | Myers       |          |

Nays—None

Vote after roll call:

Yea—Webster

**CS for HB 13**—A bill to be entitled An act relating to restitution; amending s. 775.089, F.S.; specifying retention of jurisdiction by county courts to enforce restitution under certain circumstances; providing an effective date.

—as amended March 24 was read the third time by title.

On motion by Senator Campbell, **CS for HB 13** as amended was passed and certified to the House. The vote on passage was:

Yeas—39

|                 |          |          |              |
|-----------------|----------|----------|--------------|
| Madam President | Burt     | Casas    | Cowin        |
| Bronson         | Campbell | Childers | Dawson-White |
| Brown-Waite     | Carlton  | Clary    | Diaz-Balart  |

|            |             |          |          |
|------------|-------------|----------|----------|
| Dyer       | Horne       | Lee      | Scott    |
| Forman     | Jones       | McKay    | Sebesta  |
| Geller     | King        | Meek     | Silver   |
| Grant      | Kirkpatrick | Mitchell | Sullivan |
| Gutman     | Kurth       | Myers    | Thomas   |
| Hargrett   | Latvala     | Rossin   | Webster  |
| Holzendorf | Laurent     | Saunders |          |

Nays—None

**SB 1396**—A bill to be entitled An act relating to the registration of drugs, devices, and cosmetics; amending s. 499.015, F.S.; exempting from ss. 499.015, 499.041(6), F.S., manufacturers of medical devices that meet specified requirements of the federal Food and Drug Administration; requiring certain information to be submitted with such a manufacturer's application for a permit to do business in this state; providing an effective date.

—as amended March 24 was read the third time by title.

On motion by Senator Burt, **SB 1396** as amended was passed and certified to the House. The vote on passage was:

Yeas—39

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | Jones       | Myers    |
| Bronson         | Diaz-Balart  | King        | Rossin   |
| Brown-Waite     | Dyer         | Kirkpatrick | Saunders |
| Burt            | Forman       | Kurth       | Scott    |
| Campbell        | Geller       | Latvala     | Sebesta  |
| Carlton         | Grant        | Laurent     | Silver   |
| Casas           | Gutman       | Lee         | Sullivan |
| Childers        | Hargrett     | McKay       | Thomas   |
| Clary           | Holzendorf   | Meek        | Webster  |
| Cowin           | Horne        | Mitchell    |          |

Nays—None

**SB 326**—A bill to be entitled An act relating to the Treasurer; amending ss. 18.125 and 112.215, F.S.; providing that fees contributed by participants in the Government Employees' Deferred Compensation Plan Act shall not be included in the unencumbered balance of a certain trust fund maintained by the Treasurer; providing an effective date.

—as amended March 24 was read the third time by title.

On motion by Senator Thomas, **SB 326** as amended was passed and certified to the House. The vote on passage was:

Yeas—38

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | King        | Rossin   |
| Bronson         | Dyer         | Kirkpatrick | Saunders |
| Brown-Waite     | Forman       | Kurth       | Scott    |
| Burt            | Geller       | Latvala     | Sebesta  |
| Campbell        | Grant        | Laurent     | Silver   |
| Carlton         | Gutman       | Lee         | Sullivan |
| Casas           | Hargrett     | McKay       | Thomas   |
| Childers        | Holzendorf   | Meek        | Webster  |
| Clary           | Horne        | Mitchell    |          |
| Cowin           | Jones        | Myers       |          |

Nays—None

**CS for SB 1280**—A bill to be entitled An act relating to financial institutions; amending s. 655.0385, F.S.; revising the time period within which state financial institutions must notify the department concerning the appointment or employment of certain individuals; authorizing the Department of Banking and Finance to exempt certain financial institutions from reporting requirements relating to directors and executive officers; providing for the adoption of rules; amending s. 655.948, F.S.; revising notice and disclosure requirements; exempting certain financial institutions from reporting requirements; amending s. 658.26,



F.S.; providing for certain financial institutions to establish branches by filing a written notice; providing an effective date.

Saunders Sebesta Sullivan Webster  
Scott Silver Thomas  
Nays—None

—was read the third time by title.

On motion by Senator Laurent, **CS for SB 1280** was passed and certified to the House. The vote on passage was:

Yeas—36

Bronson Diaz-Balart Jones Myers  
Brown-Waite Dyer King Rossin  
Campbell Forman Kirkpatrick Saunders  
Carlton Geller Kurth Scott  
Casas Grant Latvala Sebesta  
Childers Gutman Laurent Silver  
Clary Hargrett Lee Sullivan  
Cowin Holzendorf Meek Thomas  
Dawson-White Horne Mitchell Webster

Nays—None

**CS for SB 932**—A bill to be entitled An act relating to Department of Corrections; amending s. 944.10, F.S.; limiting the services that may be provided by the department when it contracts with governmental entities for planning and designing buildings, parks, roads, and other projects; providing an effective date.

—was read the third time by title.

On motion by Senator Brown-Waite, **CS for SB 932** was passed and certified to the House. The vote on passage was:

Yeas—38

Madam President Dawson-White Jones Myers  
Bronson Diaz-Balart King Rossin  
Brown-Waite Dyer Kirkpatrick Saunders  
Burt Forman Kurth Sebesta  
Campbell Geller Latvala Silver  
Carlton Grant Laurent Sullivan  
Casas Gutman Lee Thomas  
Childers Hargrett McKay Webster  
Clary Holzendorf Meek  
Cowin Horne Mitchell

Nays—None

**SB 1514**—A bill to be entitled An act relating to hospices; amending s. 400.605, F.S.; prescribing additional subjects that must be addressed in rules of the Department of Elderly Affairs; amending s. 400.6085, F.S.; authorizing hospices to contract for physician services; amending s. 400.609, F.S.; authorizing physician services and home health aide services to be provided through contract; authorizing hospices to contract for services under certain circumstances; prescribing additional facilities in which hospice services may be provided; prescribing responsibility for care and services of persons admitted to hospice programs; providing an effective date.

—as amended March 24 was read the third time by title.

On motion by Senator Clary, **SB 1514** as amended was passed and certified to the House. The vote on passage was:

Yeas—39

Madam President Clary Gutman Latvala  
Bronson Cowin Hargrett Laurent  
Brown-Waite Dawson-White Holzendorf Lee  
Burt Diaz-Balart Horne McKay  
Campbell Dyer Jones Meek  
Carlton Forman King Mitchell  
Casas Geller Kirkpatrick Myers  
Childers Grant Kurth Rossin

**SB 1464**—A bill to be entitled An act relating to the depopulation of the Florida Residential Property and Casualty Joint Underwriting Association; repealing s. 627.3511(5)(b), F.S., relating to the qualification of an insurer for an exemption from certain assessment; providing retroactive application; providing an effective date.

—was read the third time by title.

On motion by Senator Dyer, **SB 1464** was passed and certified to the House. The vote on passage was:

Yeas—36

Madam President Cowin Holzendorf Meek  
Bronson Dawson-White Horne Mitchell  
Brown-Waite Diaz-Balart Jones Myers  
Burt Dyer King Rossin  
Campbell Forman Kirkpatrick Sebesta  
Carlton Geller Kurth Silver  
Casas Grant Latvala Sullivan  
Childers Gutman Laurent Thomas  
Clary Hargrett McKay Webster

Nays—None

Vote after roll call:

Yea—Saunders, Scott

Consideration of **CS for SB 1282** was deferred.

**SB 160**—A bill to be entitled An act relating to domestic violence; amending s. 741.30, F.S.; providing that a child may not obtain an injunction for protection against domestic violence based on acts committed by a family member unless such acts constitute harm or child abuse or neglect; providing an effective date.

—as amended March 24 was read the third time by title.

On motion by Senator Hargrett, **SB 160** as amended was passed and certified to the House. The vote on passage was:

Yeas—35

Madam President Cowin Horne Mitchell  
Bronson Dawson-White Jones Myers  
Brown-Waite Diaz-Balart King Scott  
Burt Dyer Kirkpatrick Sebesta  
Campbell Forman Latvala Silver  
Carlton Grant Laurent Sullivan  
Casas Gutman Lee Thomas  
Childers Hargrett McKay Webster  
Clary Holzendorf Meek

Nays—4

Geller Kurth Rossin Saunders

**CS for SB 1282**—A bill to be entitled An act relating to clerks of the circuit court; amending s. 28.001, F.S.; providing that the Official Records are a general series of records; deleting an obsolete reference; amending s. 28.07, F.S.; providing that a register of Official Records be made available at branch offices; deleting an obsolete reference; amending s. 28.222, F.S.; providing that the Official Records are a general series of records; deleting an obsolete reference; amending s. 40.32, F.S.; extending the time within which to pay a witness or a juror; amending s. 45.031, F.S.; requiring the successful bidder at a tax deed sale to pay a specified deposit; amending s. 177.091, F.S.; deleting an obsolete requirement; amending s. 177.111, F.S., deleting a provision that a filed

copy of a drawing be made on cloth; amending s. 215.425, F.S.; providing eligibility for extra compensation to employees of the clerk of the circuit court; amending s. 569.11, F.S.; providing that a citation for possession of tobacco by a minor must be paid within a specified time; amending s. 741.09, F.S.; deleting an obsolete reference; repealing s. 142.17, F.S., which requires the Comptroller to prepare blanks and forms for auditing claims; repealing s. 938.09, F.S., relating to collection of certain costs and service charges by the clerk of the circuit court; repealing s. 938.11, F.S., relating to collection of certain surcharges by the clerk in counties containing housing projects; providing an effective date.

—was read the third time by title.

On motion by Senator Laurent, **CS for SB 1282** was passed and certified to the House. The vote on passage was:

Yeas—39

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | Jones       | Myers    |
| Bronson         | Diaz-Balart  | King        | Rossin   |
| Brown-Waite     | Dyer         | Kirkpatrick | Saunders |
| Burt            | Forman       | Kurth       | Scott    |
| Campbell        | Geller       | Latvala     | Sebesta  |
| Carlton         | Grant        | Laurent     | Silver   |
| Casas           | Gutman       | Lee         | Sullivan |
| Childers        | Hargrett     | McKay       | Thomas   |
| Clary           | Holzendorf   | Meek        | Webster  |
| Cowin           | Horne        | Mitchell    |          |

Nays—None

**SB 1268**—A bill to be entitled An act relating to regional planning; amending s. 186.507, F.S.; enumerating energy planning as a specific component that may be addressed in a strategic regional policy plan; providing an effective date.

—was read the third time by title.

On motion by Senator Myers, **SB 1268** was passed and certified to the House. The vote on passage was:

Yeas—38

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | Jones       | Myers    |
| Bronson         | Diaz-Balart  | King        | Rossin   |
| Brown-Waite     | Dyer         | Kirkpatrick | Saunders |
| Burt            | Forman       | Kurth       | Sebesta  |
| Campbell        | Geller       | Latvala     | Silver   |
| Carlton         | Grant        | Laurent     | Sullivan |
| Casas           | Gutman       | Lee         | Thomas   |
| Childers        | Hargrett     | McKay       | Webster  |
| Clary           | Holzendorf   | Meek        |          |
| Cowin           | Horne        | Mitchell    |          |

Nays—None

**CS for SB 892**—A bill to be entitled An act relating to the designation of highways; designating various highways in the state as the "Lawton Chiles Trail"; directing the Department of Transportation to erect markers; providing an effective date.

—was read the third time by title.

On motion by Senator Dyer, **CS for SB 892** was passed and certified to the House. The vote on passage was:

Yeas—38

|                 |              |            |             |
|-----------------|--------------|------------|-------------|
| Madam President | Childers     | Geller     | King        |
| Bronson         | Clary        | Grant      | Kirkpatrick |
| Brown-Waite     | Cowin        | Gutman     | Kurth       |
| Burt            | Dawson-White | Hargrett   | Latvala     |
| Campbell        | Diaz-Balart  | Holzendorf | Laurent     |
| Carlton         | Dyer         | Horne      | Lee         |
| Casas           | Forman       | Jones      | McKay       |

|          |          |          |         |
|----------|----------|----------|---------|
| Meek     | Saunders | Silver   | Thomas  |
| Mitchell | Scott    | Sullivan | Webster |
| Myers    | Sebesta  |          |         |

Nays—None

Vote after roll call:

Yea—Rossin

**CS for SB 990**—A bill to be entitled An act relating to trust powers; amending s. 660.41, F.S.; excluding certain banks or associations and trust companies from a prohibition against exercising certain powers and duties and acting within certain capacities in this state; providing an effective date.

—was read the third time by title.

On motion by Senator Grant, **CS for SB 990** was passed and certified to the House. The vote on passage was:

Yeas—39

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | Jones       | Myers    |
| Bronson         | Diaz-Balart  | King        | Rossin   |
| Brown-Waite     | Dyer         | Kirkpatrick | Saunders |
| Burt            | Forman       | Kurth       | Scott    |
| Campbell        | Geller       | Latvala     | Sebesta  |
| Carlton         | Grant        | Laurent     | Silver   |
| Casas           | Gutman       | Lee         | Sullivan |
| Childers        | Hargrett     | McKay       | Thomas   |
| Clary           | Holzendorf   | Meek        | Webster  |
| Cowin           | Horne        | Mitchell    |          |

Nays—None

**CS for SB 1264**—A bill to be entitled An act relating to consumer finance; amending s. 516.03, F.S.; increasing an application fee; amending ss. 516.05, 520.997, F.S.; requiring licensees to notify the Department of Banking and Finance before relocating a business; requiring a licensee to report bankruptcy filings to the department; amending ss. 516.07, 520.995, F.S.; providing additional grounds for certain disciplinary actions; amending ss. 516.11, 520.996, F.S.; deleting a schedule of examination fees; providing criteria for paying travel expenses and per diem allowances to examiners; amending s. 615.12, F.S.; requiring that licensees make accounts and records available to the Department of Banking and Finance; amending ss. 520.02, 520.31, 520.61, F.S.; providing additional definitions; amending ss. 520.03, 520.32, 520.52, 520.63, F.S.; clarifying procedures for obtaining certain licenses and imposing certain license application and renewal fees; requiring department notification before relocating certain offices; amending s. 520.07, F.S.; providing for calculating the amount financed; requiring disclosure of additional information under certain installment contracts; requiring evidence of satisfaction of lien under certain installment contracts; amending s. 520.085, F.S.; authorizing certain additional charges under certain installment contracts; providing for a deferment of the due date of certain contracts; providing a fee; providing for the extension of insurance coverage; providing disclosure requirement; amending s. 520.34, F.S.; authorizing sellers under retail installment contracts to collect a processing fee under certain circumstances; amending s. 520.994, F.S.; authorizing rules to allow electronic submission of forms, documents, and fees; amending ss. 559.9232, 681.102, and 697.05, F.S.; conforming cross-references; providing effective dates.

—was read the third time by title.

Senator Rossin moved the following amendments which were adopted by two-thirds vote:

**Amendment 1 (575336)**—On page 10, line 17, delete "*traded*" and insert: *traded-in*

**Amendment 2 (153212)**—On page 18, line 16, delete "*act*" and insert: *chapter*

On motion by Senator Rossin, **CS for SB 1264** as amended was passed, ordered engrossed and then certified to the House. The vote on passage was:

Yeas—38

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | Jones       | Rossin   |
| Bronson         | Diaz-Balart  | King        | Saunders |
| Brown-Waite     | Dyer         | Kirkpatrick | Scott    |
| Burt            | Forman       | Kurth       | Sebesta  |
| Campbell        | Geller       | Latvala     | Silver   |
| Carlton         | Grant        | Laurent     | Sullivan |
| Casas           | Gutman       | Lee         | Thomas   |
| Childers        | Hargrett     | Meek        | Webster  |
| Clary           | Holzendorf   | Mitchell    |          |
| Cowin           | Horne        | Myers       |          |

Nays—None

**SB 670**—A bill to be entitled An act relating to vessel registration; amending s. 327.25, F.S.; revising exemptions to vessel registration requirements; providing an effective date.

—was read the third time by title.

On motion by Senator Holzendorf, **SB 670** was passed and certified to the House. The vote on passage was:

Yeas—39

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | Jones       | Myers    |
| Bronson         | Diaz-Balart  | King        | Rossin   |
| Brown-Waite     | Dyer         | Kirkpatrick | Saunders |
| Burt            | Forman       | Kurth       | Scott    |
| Campbell        | Geller       | Latvala     | Sebesta  |
| Carlton         | Grant        | Laurent     | Silver   |
| Casas           | Gutman       | Lee         | Sullivan |
| Childers        | Hargrett     | McKay       | Thomas   |
| Clary           | Holzendorf   | Meek        | Webster  |
| Cowin           | Horne        | Mitchell    |          |

Nays—None

**CS for SB 198**—A bill to be entitled An act relating to trial testimony concerning sexual offenses; amending s. 918.16, F.S.; requiring that the court clear the courtroom at the request of a victim during his or her testimony concerning a sexual offense, regardless of the victim's age or mental capacity; providing certain exceptions; providing an effective date.

—was read the third time by title.

On motion by Senator Rossin, **CS for SB 198** was passed and certified to the House. The vote on passage was:

Yeas—37

|                 |             |             |          |
|-----------------|-------------|-------------|----------|
| Madam President | Diaz-Balart | King        | Rossin   |
| Bronson         | Dyer        | Kirkpatrick | Saunders |
| Brown-Waite     | Forman      | Kurth       | Scott    |
| Burt            | Geller      | Latvala     | Sebesta  |
| Campbell        | Grant       | Laurent     | Silver   |
| Casas           | Gutman      | Lee         | Thomas   |
| Childers        | Hargrett    | McKay       | Webster  |
| Clary           | Holzendorf  | Meek        |          |
| Cowin           | Horne       | Mitchell    |          |
| Dawson-White    | Jones       | Myers       |          |

Nays—None

Consideration of **SB 8** was deferred.

**SB 130**—A bill to be entitled An act relating to the prosecution of juveniles as adults; amending s. 985.227, F.S.; providing for a juvenile to be prosecuted as an adult if the juvenile is charged with grand theft of a motor vehicle; and has a prior adjudication for grand theft of a motor

vehicle; reenacting s. 985.21(4)(e), F.S., relating to the state attorney's authority to prosecute a juvenile as an adult, to incorporate the amendment to s. 985.227, F.S., in a reference thereto; providing an effective date.

—as amended March 24 was read the third time by title.

On motion by Senator Rossin, **SB 130** as amended was passed and certified to the House. The vote on passage was:

Yeas—39

|                 |              |             |          |
|-----------------|--------------|-------------|----------|
| Madam President | Dawson-White | Jones       | Myers    |
| Bronson         | Diaz-Balart  | King        | Rossin   |
| Brown-Waite     | Dyer         | Kirkpatrick | Saunders |
| Burt            | Forman       | Kurth       | Scott    |
| Campbell        | Geller       | Latvala     | Sebesta  |
| Carlton         | Grant        | Laurent     | Silver   |
| Casas           | Gutman       | Lee         | Sullivan |
| Childers        | Hargrett     | McKay       | Thomas   |
| Clary           | Holzendorf   | Meek        | Webster  |
| Cowin           | Horne        | Mitchell    |          |

Nays—None

### SPECIAL ORDER CALENDAR

#### SENATOR BURT PRESIDING

On motion by Senator Brown-Waite—

**CS for SB 82**—A bill to be entitled An act relating to road and bridge designation; codesignating a portion of State Road 54 in Pasco County as the "State Trooper James Crooks Highway"; directing the Department of Transportation to erect suitable signs; designating the Florida Highway Patrol substation on State Road 52 in Land O'Lakes as the "State Trooper James Crooks Substation"; directing the Department of Highway Safety to erect suitable markers; directing the Department of Transportation to erect two additional markers for the "Purple Heart Highway" on State Road 54; designating a portion of Southwest 87th Avenue from Coral Way to Bird Road in Miami-Dade County as the "Saint Marcellin Champagnat Way"; directing the Department of Transportation to erect suitable markers; designating a portion of Highway 20 lying west of the Apalachicola River Bridge in Calhoun County to the Bay County line on the west as the "Fuller Warren Parkway"; directing the Department of Transportation to erect suitable markers; designating a portion of U.S. Highway 98 in Franklin County as the "Camp Gordon Johnston Memorial Highway"; directing the Department of Transportation to erect suitable markers; designating a specified bridge in Fort Lauderdale the "E. Clay Shaw, Jr. Bridge"; designating a specified portion of highway in Fort Lauderdale the "Commodore Brook Memorial Causeway"; directing the Department of Transportation to erect suitable markers; designating a portion of U.S. Highway 90 in Jefferson and Leon counties as a part of the "Florida Arts Trail"; directing the Department of Transportation to erect suitable signs; designating a portion of State Road 9 from 58th Street to County Line Road as the "Carrie P. Meek Boulevard"; directing the Department of Transportation to erect suitable markers; naming the Destin Bridge at East Pass the "William T. Marler Bridge"; directing the Department of Transportation to erect suitable markers; designating U.S. Highway 27 as the "Claude Pepper Memorial Highway"; directing the Department of Transportation to erect suitable markers; providing an effective date.

—was read the second time by title.

Senator Scott moved the following amendment which was adopted:

**Amendment 1 (391376)**—On page 3, line 31 through page 4, line 1, delete those lines and insert: *Lauderdale between Southeast 23rd Avenue and the Mercedes River Bridge and between U.S. 1 and Eisenhower Boulevard is designated the "Commodore Brook Memorial*

Senator Meek moved the following amendment which was adopted:

**Amendment 2 (752570)(with title amendment)**—On page 4, lines 11 and 12, delete "*to County Line Road*" and insert: *in Dade County to the Broward County line*

And the title is amended as follows:

On page 2, delete line 8 and insert: from NW 58th Street in Dade County to the Broward County line as the

Pursuant to Rule 4.19, **CS for SB 82** as amended was ordered engrossed and then placed on the calendar of Bills on Third Reading.

On motion by Senator Saunders—

**CS for SB 1494**—A bill to be entitled An act relating to water and wastewater systems; amending s. 367.021, F.S.; redefining the term “governmental authority”; amending s. 367.022, F.S.; providing for an additional exemption; amending s. 367.071, F.S.; authorizing specified transactions before Public Service Commission approval; providing an effective date.

—was read the second time by title.

Pursuant to Rule 4.19, **CS for SB 1494** was placed on the calendar of Bills on Third Reading.

On motion by Senator Latvala—

**CS for SB 1424**—A bill to be entitled An act relating to sewage treatment facility discharges; prohibiting new discharges, or increased pollutant loadings from existing sewage treatment facilities into coastal waters within Pasco County or waters tributary thereto; requiring elimination of existing discharges into coastal waters within Pasco County or waters tributary thereto; authorizing the Department of Environmental Protection to grant exceptions under certain circumstances; providing an effective date.

—was read the second time by title.

Senator Latvala moved the following amendment which was adopted:

**Amendment 1 (470606)**—Delete everything after the enacting clause and insert:

Section 1. *Elimination of sewage treatment facility discharges into coastal waters within Pasco County.*—

(1) *No new discharges, or increased pollutant loadings from existing sewage treatment facilities into the coastal waters of the state within Pasco County, which include, but are not limited to, Anclote Anchorage, Sandy Bay, Cross Bayou, Millers Bayou, Boggy Bay, Hope Bayou, Lighter Bayou, or Fillman Bayou, or into waters tributary thereto, are permitted except as provided in subsection (3).*

(2) *All existing sewage treatment facility discharges into the coastal waters of the state within Pasco County or into waters tributary thereto, as described in subsection (1), must be eliminated before July 1, 2004, except as provided in subsection (3).*

(3) *The Department of Environmental Protection may grant an exception to subsections (1) or (2) only in the following circumstances:*

(a) *The applicant conclusively demonstrates that no other practical alternative exists, the discharge will receive advanced waste treatment as defined in s. 403.086(4), or a higher level of treatment, and the applicant conclusively demonstrates that the proposed discharge will not result in a violation of water quality standards; or*

(b) *The applicant's discharge is a limited wet weather surface water discharge serving as a backup to a reuse system pursuant to s. 403.086(7)(a) and will not cause a violation of state water quality standards and is subject to the requirements of department rules.*

Section 2. This act shall take effect upon becoming a law.

Pursuant to Rule 4.19, **CS for SB 1424** as amended was ordered engrossed and then placed on the calendar of Bills on Third Reading.

On motion by Senator Kurth—

**SB 112**—A bill to be entitled An act relating to skateboarding, freestyle bicycling, and inline skating activities; creating s. 316.0085, F.S.;

providing legislative purpose; providing definitions; providing limitations on liability with respect to governmental entities and public employees with respect to persons who participate in skateboarding, inline skating, or freestyle bicycle riding activities on property owned or leased by the governmental entity; providing exceptions; providing for liability of independent concessionaires or other persons or organizations for certain injuries or damages; providing for the assumption of certain risks; providing for the effect of certain insurance; providing an effective date.

—was read the second time by title.

An amendment was considered and adopted to conform **SB 112** to **CS for CS for HB 19**.

Pending further consideration of **SB 112** as amended, on motion by Senator Kurth, by two-thirds vote **CS for CS for HB 19** was withdrawn from the Committees on Comprehensive Planning, Local and Military Affairs; Governmental Oversight and Productivity; and Fiscal Policy.

On motion by Senator Kurth, by two-thirds vote—

**CS for CS for HB 19**—A bill to be entitled An act relating to skateboarding, inline skating, and freestyle bicycling; creating s. 316.0085, F.S.; providing legislative purpose; providing definitions; providing limitations on liability with respect to governmental entities and public employees with respect to persons who participate in skateboarding, inline skating, or freestyle bicycling on property owned or leased by the governmental entity; providing exceptions; providing for liability of independent concessionaires or other persons or organizations for certain injuries or damages; providing for the assumption of certain risks; providing for the effect of certain insurance; providing an effective date.

—a companion measure, was substituted for **SB 112** as amended and by two-thirds vote read the second time by title.

Pursuant to Rule 4.19, **CS for CS for HB 19** was placed on the calendar of Bills on Third Reading.

On motion by Senator Bronson—

**SB 776**—A bill to be entitled An act relating to sport shooting ranges; providing definitions; providing exemption from civil liability and criminal prosecution for owners and users of sport shooting ranges with respect to noise pollution resulting from the operation of the range under certain circumstances; exempting sport shooting ranges from specified rules; prohibiting certain nuisance actions against sport shooting ranges; providing for the continued operation of sport shooting ranges under specified circumstances; providing an effective date.

—was read the second time by title.

An amendment was considered and adopted and an amendment was considered and failed to conform **SB 776** to **HB 67**.

Pending further consideration of **SB 776** as amended, on motion by Senator Bronson, by two-thirds vote **HB 67** was withdrawn from the Committees on Comprehensive Planning, Local and Military Affairs; and Judiciary.

On motion by Senator Bronson, by two-thirds vote—

**HB 67**—A bill to be entitled An act relating to sport shooting ranges; providing definitions; providing exemption from civil liability and criminal prosecution for owners and users of sport shooting ranges with respect to noise pollution resulting from the operation of the range under certain circumstances; exempting sport shooting ranges from specified rules; prohibiting certain nuisance actions against sport shooting ranges; providing for the continued operation of sport shooting ranges under specified circumstances; providing an effective date.

—a companion measure, was substituted for **SB 776** as amended and by two-thirds vote read the second time by title.

Pursuant to Rule 4.19, **HB 67** was placed on the calendar of Bills on Third Reading.

On motion by Senator Sebesta—

**SB 996**—A bill to be entitled An act relating to motor vehicles; creating s. 316.2122, F.S.; authorizing the use of low-speed vehicles on certain public roads; providing restrictions for such operation; amending s. 320.01, F.S.; providing a speed restriction for golf carts; defining the term “low-speed vehicle”; amending s. 320.08001, F.S.; prescribing a license tax for low-speed vehicles; providing an effective date.

—was read the second time by title.

Senator McKay moved the following amendment which was adopted:

**Amendment 1 (203776)(with title amendment)**—On page 1, between lines 13 and 14, insert:

Section 1. Subsection (23) of section 316.003, Florida Statutes, is amended to read:

316.003 Definitions.—The following words and phrases, when used in this chapter, shall have the meanings respectively ascribed to them in this section, except where the context otherwise requires:

(23) OFFICIAL TRAFFIC CONTROL DEVICES.—All signs, signals, markings, and devices, not inconsistent with this chapter, placed or erected by authority of a public body or official having jurisdiction for the purpose of regulating, warning, or guiding traffic. *As used in this chapter, official traffic control devices and traffic control devices shall have the same meaning and shall not include speed bumps, speed humps, speed tables or other pavement undulations.*

Section 2. Paragraph (w) of subsection (1) of section 316.008, Florida Statutes, is amended to read:

316.008 Powers of local authorities.—

(1) The provisions of this chapter shall not be deemed to prevent local authorities, with respect to streets and highways under their jurisdiction and within the reasonable exercise of the police power, from:

(w) Regulating, restricting, or monitoring traffic by security devices or personnel on public streets and highways, whether by public or private parties and providing for the construction and maintenance of such streets and highways *which shall include, but not be limited to, the installation of speed bumps, speed humps, speed tables or other pavement undulations.*

Section 3. A new subsection (9) is added to section 316.0745, Florida Statutes, to read:

316.0745 Uniform signals and devices.—

(9) *The prohibitions set out in this section shall not apply to the installation of speed bumps, speed humps, speed tables or other pavement undulations.*

(Redesignate subsequent sections.)

And the title is amended as follows:

On page 1, line 2, after the semicolon (;) insert: amending s. 316.003, F.S.; providing official traffic control devices and traffic control devices are the same and do not include certain pavement undulations; amending s. 316.008, F.S.; authorizing local governments to regulate certain pavement undulations; amending s. 316.0745, F.S.; providing certain pavement undulations are exempt from certain prohibitions concerning uniform traffic control devices;

Senator Sebesta moved the following amendments which were adopted:

**Amendment 2 (771298)**—On page 2, delete line 13 and insert: Statutes, is amended and subsections (42) and (43) are added to that

**Amendment 3 (102664)(with title amendment)**—On page 2, between lines 26 and 27, insert:

(43) *“Utility vehicle” means a motor vehicle designed and manufactured for general maintenance, security, and landscaping purposes, but the term does not include any vehicle designed or used primarily for the*

*transportation of persons or property on a street or highway, or a golf cart, or an all-terrain vehicle as defined in s. 316.2074.*

And the title is amended as follows:

On page 1, line 8, after the semicolon (;) insert: defining the term “utility vehicle”;

**Amendment 4 (275356)(with title amendment)**—On page 3, between lines 2 and 3, insert:

Section 4. Section 316.2126, Florida Statutes, is amended to read:

316.2126 Use of golf carts *and utility vehicles* by ~~certain~~ municipalities.—In addition to the powers granted by ss. 316.212 and 316.2125, municipalities ~~older than 400 years old~~ are hereby authorized to utilize golf carts *and utility vehicles*, as defined in s. 320.01, upon any state, county, or municipal roads located within the corporate limits of such municipalities, subject to the following conditions:

(1) Golf carts *and utility vehicles* must comply with the operational and safety requirements ~~operated beyond the authority granted~~ in ss. 316.212 and 316.2125 *and shall may* only be operated by municipal employees for municipal purposes, including, but not limited to, police patrol, traffic enforcement, and inspection of public facilities.

(2) In addition to the safety equipment required in s. 316.212(6), such golf carts *and utility vehicles* must be equipped with sufficient lighting and turn signal equipment.

(3) ~~The~~ Golf carts *and utility vehicles* may only be operated on state roads that have a posted speed limit of 30 miles per hour or less.

Section 5. Section 320.105, Florida Statutes, is amended to read:

320.105 Golf carts *and utility vehicles*; exemption.—Golf carts *and utility vehicles*, as defined in s. 320.01, when operated in accordance with s. 316.212 *or s. 316.2126*, are exempt from provisions of this chapter which require the registration of vehicles or the display of license plates.

Section 6. Paragraph (c) of subsection (4) of section 325.203, Florida Statutes, is amended to read:

325.203 Motor vehicles subject to annual inspection; exemptions.—

(4) The following motor vehicles are not subject to inspection:

(c) Golf carts *and utility vehicles*, as defined in s. 320.01.

(Redesignate subsequent sections.)

And the title is amended as follows:

On page 1, line 10, after the semicolon (;) insert: amending s. 316.2126, F.S.; authorizing the use of golf carts and utility vehicles by municipalities for municipal purposes and subject to certain conditions; amending s. 320.105, F.S.; exempting golf carts and utility vehicles from requirements to display license plates; amending s. 325.203, F.S.; exempting golf carts and utility vehicles from inspection requirements;

Pursuant to Rule 4.19, **SB 996** as amended was ordered engrossed and then placed on the calendar of Bills on Third Reading.

On motion by Senator Bronson—

**SB 954**—A bill to be entitled An act relating to weapons and firearms; providing that a nonresident who is a United States citizen may carry a concealed weapon or firearm in this state if the nonresident has attained a specified age and holds a valid license to carry a concealed weapon or firearm issued in another state; providing that a nonresident is subject to the same laws and restrictions as a licensee in Florida; providing that an out-of-state license to carry a concealed weapon or firearm remains in effect for a certain period following the date on which the holder of the license establishes legal residence in this state; specifying how legal residence is established; providing applicability; providing an effective date.

—was read the second time by title.

The Committee on Criminal Justice recommended the following amendment which was moved by Senator Bronson and adopted:

**Amendment 1 (872130)**—On page 2, delete lines 4-12 and insert: *this state by registering to vote, or making a statement of domicile pursuant to section 222.17, Florida Statutes, or filing for homestead tax exemption on property in this state, the license shall remain in effect for 90 days following the date on which the holder of the license establishes legal state residence. This section applies only to nonresident concealed weapon or concealed firearm licenseholders from states that honor Florida concealed weapon or concealed firearm licenses.*

Pursuant to Rule 4.19, **SB 954** as amended was ordered engrossed and then placed on the calendar of Bills on Third Reading.

On motion by Senator Horne—

**CS for CS for SB 888**—A bill to be entitled An act relating to tax administration; repealing s. 198.12, F.S., and amending ss. 198.13, 198.23, 198.26, 198.32, 198.33, 198.39, F.S.; discontinuing the use of unnecessary estate tax returns for small estates that owe no tax; amending s. 199.106, F.S.; granting a credit against the intangibles tax to natural persons for an identical tax paid in another state; creating s. 201.165, F.S.; granting a credit against the documentary stamp tax for an identical tax paid in another state; amending s. 212.02, F.S.; amending the definition of the term “retail sale” with respect to materials that are incorporated into repaired motor vehicles, airplanes, or boats; amending ss. 212.04, 212.12, F.S., and creating s. 213.757, F.S.; increasing the criminal penalties for willful violations of certain tax provisions; amending s. 212.08, F.S.; amending the exemption for electricity and steam used for manufacturing; revising provisions which specify application of tax to the sale of a motor vehicle in this state to a resident of another state; revising the time within which the purchaser must license the vehicle in his or her home state; providing construction regarding removal of the vehicle from this state; amending s. 212.11, F.S.; conforming a cross-reference; amending s. 213.27, F.S.; authorizing the Department of Revenue to enter into contracts with private vendors to develop an automated case-tracking system; amending s. 213.67, F.S.; authorizing the Department of Revenue to reduce the amount of an administrative garnishment which is subject to a freeze to the amount equal to the delinquent amount; amending ss. 220.151, 220.21, 220.221, 220.222, F.S.; authorizing the Department of Revenue to accept electronic or telephonic corporate income tax returns in lieu of written paper returns; creating s. 166.235, F.S.; providing procedures for purchasers to obtain refund of or credit for public service taxes collected in error; providing transitional provisions; providing an effective date.

—was read the second time by title.

Senators Horne and Dyer offered the following amendment which was moved by Senator Horne and adopted:

**Amendment 1 (542600)(with title amendment)**—On page 12, between lines 20 and 21, insert:

Section 12. Section 212.0602, Florida Statutes, is amended to read:

212.0602 Education; limited exemption.—To facilitate investment in education and job training, there is also exempt from the taxes levied under this chapter, subject to the provisions of this section, the purchase or lease of materials, equipment, and other items *or the license in or lease of real property* by any entity, institution, or organization that is primarily engaged in teaching students to perform any of the activities or services described in s. 212.031(1)(a)9., that conducts classes at a fixed location located in this state, that is licensed under chapter 246, and that has at least 500 enrolled students. Any entity, institution, or organization meeting the requirements of this section shall be deemed to qualify for the exemptions in ss. 212.031(1)(a)9. and 212.08(5)(f) and (12), and to qualify for an exemption for its purchase or lease of materials, equipment, and other items used for education or demonstration of the school's curriculum, *including supporting operations*. Nothing in this section shall preclude an entity described in this section from qualifying for any other exemption provided for in this chapter.

(Redesignate subsequent sections.)

And the title is amended as follows:

On page 1, line 19, following the semicolon (;) insert: amending s. 212.0602, F.S.; providing additional exemption to facilitate investment in education and job training; clarifying qualification requirements for exemption;

Pursuant to Rule 4.19, **CS for CS for SB 888** as amended was ordered engrossed and then placed on the calendar of Bills on Third Reading.

On motion by Senator Rossin—

**SB 134**—A bill to be entitled An act relating to controlled substances; amending s. 893.13, F.S.; correcting a misplaced statutory provision relating to the unlawful sale or possession of a controlled substance within a specified area surrounding a child care facility; providing that certain enhanced penalties do not apply unless the owner or operator of the facility posts a sign identifying the facility as a child care facility; providing an effective date.

—was read the second time by title.

Pursuant to Rule 4.19, **SB 134** was placed on the calendar of Bills on Third Reading.

On motion by Senator Horne—

**CS for CS for SB 150**—A bill to be entitled An act relating to state financial matters; amending s. 17.05, F.S.; specifying certain powers of the Comptroller and the Department of Banking and Finance; providing requirements; specifying procedures, rights, and requirements for enforcing compliance with certain subpoenas; providing for assessing certain costs under certain circumstances; amending s. 17.076, F.S.; providing for payment of retirement benefits by direct deposit; amending s. 20.04, F.S.; exempting the Department of Banking and Finance from certain organizational requirements; amending s. 20.12, F.S.; specifying purposes and duties of the Comptroller and providing that provisions of this section do not apply to the Office of Chief Fiscal Officer; deleting divisions of the department; creating the Office of Financial Investigations; repealing s. 20.12(3) and (4), F.S., relating to duties of the Comptroller and the Office of Financial Investigations; amending s. 110.1165, F.S.; deleting a reference for purposes of specifying a statute of limitations for certain purposes; specifying a time limit for filing actions to recover certain compensation; providing application; amending s. 112.061, F.S.; providing for designees of agency heads to perform specified functions; relating to per diem and travel expenses; amending s. 215.422, F.S.; deleting certain requirements relating to vendors and state purchasing agreements and warrants; amending s. 216.011, F.S.; revising a definition; amending s. 216.102, F.S.; revising duties of the Comptroller relating to preparing and publishing certain financial information; amending s. 273.02, F.S.; revising a definition; amending ss. 17.11, 215.3206, 215.3208, 216.183, 216.212, 216.237, 280.08, 288.778, 494.0011, 494.0017, 494.0041, 494.00421, 494.0061, 494.0062, 494.0072, 497.407, 497.435, 516.03, 520.998, 655.90, and 655.942, F.S., to conform; providing compatibility with s. 216.351, F.S.; providing an effective date.

—was read the second time by title.

Pursuant to Rule 4.19, **CS for CS for SB 150** was placed on the calendar of Bills on Third Reading.

On motion by Senator Bronson—

**CS for SB 170**—A bill to be entitled An act relating to criminal offenses involving minors; creating the Children's Protection Act of 1999; amending s. 775.084, F.S., and reenacting s. 775.084(6), F.S., relating to violent career criminal sentencing, to conform to the act; amending ss. 787.01, 787.02, F.S., relating to kidnapping and false imprisonment, to conform to the act; amending s. 800.04, F.S.; creating the offenses of “lewd or lascivious battery,” “lewd or lascivious molestation,” “lewd or lascivious conduct,” and “lewd or lascivious exhibition”; providing definitions; providing penalties; precluding consent from being raised as a defense if the victim is under a specified age; precluding ignorance or belief of age from being raised as a defense; providing an exception for maternal breastfeeding; deleting provisions that define and provide penalties for “lewd, lascivious, or indecent assault or act

upon or in the presence of a child"; reenacting ss. 775.15(7), 787.025(2)(a), 914.16, and 944.606(1)(b), F.S., relating to time limitations, luring or enticing a child, limits on interviews, and sex offender notification upon release, to incorporate the amendments to s. 800.04, F.S., in cross-references; amending s. 921.0022, F.S.; ranking offenses created in the act in the Criminal Punishment Code offense severity ranking chart; amending s. 948.03, F.S., and reenacting s. 948.03(6), F.S., relating to terms and conditions of probation or community control, to conform to the act; amending ss. 119.07, 947.146, 985.03, 985.227, 985.313, F.S.; revising a description of certain lewd or lascivious offenses for certain purposes; providing an effective date.

—was read the second time by title.

Pursuant to Rule 4.19, **CS for SB 170** was placed on the calendar of Bills on Third Reading.

On motion by Senator Lee—

**CS for SB 312**—A bill to be entitled An act relating to health insurance; amending s. 627.6645, F.S.; revising the notice requirements for cancellation or nonrenewal of a group health insurance policy; specifying conditions under which the insurer may retroactively cancel coverage due to nonpayment of premium; amending s. 627.6675, F.S.; revising the time limits for an employee or group member to apply for an individual converted policy when termination of group coverage is due to failure of the employer to pay the premium; revising the requirements for the premium for the converted policy; allowing a group insurer to contract with another insurer to issue an individual converted policy under certain conditions; amending s. 641.3108, F.S.; revising the notice requirements for cancellation or nonrenewal of a health maintenance organization contract; specifying conditions under which the organization may retroactively cancel coverage due to nonpayment of premium; amending s. 641.3922, F.S.; revising the time limits for an employee or group member to apply for a converted contract from a health maintenance organization when termination of group coverage is due to failure of the employer to pay the premium; revising the requirements for the premium for the converted contract; providing an effective date.

—was read the second time by title.

Senator Lee moved the following amendments which were adopted:

**Amendment 1 (275440)**—On page 2, line 27, before the period (.) insert: *and may provide for a retroactive date of cancellation no earlier than midnight of the date that the premium was due*

**Amendment 2 (714194)**—On page 3, line 28 through page 4, line 12, delete those lines and insert: *policy. However, if termination was the result of failure to pay any required premium or contribution and such nonpayment of premium was due to acts of an employer or policyholder other than the employee or certificateholder, written application for the converted policy must be made and the first premium must be paid to the insurer not later than 63 days after notice of termination is mailed by the insurer or the employer, whichever is earlier, to the employee's or certificateholder's last address as shown by the record of the insurer or the employer, whichever is applicable. In such case of termination due to nonpayment of premium by the employer or policyholder, the premium for the converted policy may not exceed the rate for the prior group coverage for the period of coverage under the converted policy prior to the date notice of termination is mailed to the employee to certificateholder.*

**Amendment 3 (690786)**—On page 12, line 30, before the period (.) insert: *and may provide for a retroactive date of cancellation no earlier than midnight of the date that the premium was due*

**Amendment 4 (201080)**—On page 13, line 21 through page 14, line 6, delete those lines and insert: *such termination. However, if termination was the result of failure to pay any required premium or contribution and such nonpayment of premium was due to acts of an employer or group contract holder other than the employee or individual subscriber, written application for the contract must be made and the first premium must be paid not later than 63 days after notice of termination is mailed by the organization or the employer, whichever is earlier, to the employee's or individual's last address as shown by the record of the organization or the employer, whichever is applicable. In such case of termination due to non-payment of premium by the employer or group contract holder,*

*the premium for the converted contract may not exceed the rate for the prior group coverage for the period of coverage under the converted contract prior to the date notice of termination is mailed to the employee or individual subscriber. For the*

Pursuant to Rule 4.19, **CS for SB 312** as amended was ordered engrossed and then placed on the calendar of Bills on Third Reading.

## THE PRESIDENT PRESIDING

On motion by Senator Campbell—

**CS for CS for SB 2**—A bill to be entitled An act relating to adoption; amending ss. 39.703, 39.802, 39.806, and 39.811, F.S., relating to the petition and grounds for terminating parental rights and powers of disposition; removing provisions authorizing licensed child-placing agencies to file actions to terminate parental rights; amending s. 39.812, F.S.; providing additional requirements for a petition for adoption; prohibiting filing such petition until the order terminating parental rights is final; amending s. 63.022, F.S.; revising legislative intent with respect to adoptions; amending s. 63.032, F.S.; revising definitions; defining "adoption entity," "legal custody," "parent," and "relative"; creating s. 63.037, F.S.; exempting certain provisions from adoption proceedings initiated under ch. 39, F.S.; creating s. 63.039, F.S.; providing duties of an adoption entity to prospective adoptive parents; providing sanctions and an award of attorney's fees under certain circumstances; amending s. 63.0425, F.S.; conforming provisions relating to grandparent's right to adopt; amending s. 63.052, F.S.; providing for placement of a minor pending adoption; specifying the jurisdiction of the court over a minor placed for adoption; amending s. 63.062, F.S.; specifying additional persons who must consent to an adoption, execute an affidavit of nonpaternity, or receive notice of proceedings to terminate parental rights; providing for form and content of affidavit of nonpaternity; providing for notice of the right to select a witness; providing a form for waiver of venue; amending s. 63.082, F.S.; revising requirements and form for executing a consent to an adoption; making such requirements applicable to affidavit of nonpaternity; providing a revocation period and requirements for withdrawing consent; providing additional disclosure requirements; revising requisite history form to include social history; amending s. 63.085, F.S.; specifying information that must be disclosed to persons seeking to adopt a minor and to the parents; creating s. 63.087, F.S.; requiring that a separate proceeding be conducted by the court to determine whether a parent's parental rights should be terminated; providing for rules, jurisdiction, and venue for such proceedings; providing requirements for the petition and hearing; creating s. 63.088, F.S.; providing diligent search and court inquiry requirements for identifying and locating a person who is required to consent to an adoption or receive notice of proceedings to terminate parental rights; providing notice requirements including notice by constructive service; providing that failure to respond or appear constitutes grounds to terminate parental rights pending adoption; creating s. 63.089, F.S.; providing hearing procedures for proceedings to terminate parental rights pending adoption; specifying grounds upon which parental rights may be terminated; providing for finding of abandonment; providing for dismissal of petition procedures; providing for post-judgment relief; providing for confidentiality of records; amending s. 63.092, F.S.; providing requirements in an at-risk placement before termination of parental rights; amending s. 63.097, F.S.; revising fee requirements to provide for allowable and prohibited fees and costs; amending s. 63.102, F.S.; revising requirements for filing a petition for adoption; providing requirements for prior approval of fees and costs; revising requirements for declaratory statement as to adoption contract; amending s. 63.112, F.S.; revising requirements for form and content of a petition for adoption; amending s. 63.122, F.S.; revising the time requirements for hearing a petition for adoption; amending s. 63.125, F.S.; conforming provisions relating to the final home investigation; amending s. 63.132, F.S.; revising requirements for affidavit of expenses and receipts; requiring separate court order approving fees, costs, and expenses; amending s. 63.142, F.S.; specifying circumstances under which a judgment terminating parental rights pending adoption is voidable; providing for an evidentiary hearing to determine the minor's placement following a motion to void such a judgment; amending s. 63.162, F.S.; conforming provisions relating to confidential records of adoption proceedings; amending s. 63.165, F.S.; requiring that a copy of the certified statement of final decree of adoption be included in the state registry of adoption information; requiring that the Department of Children and Family Services maintain such infor-

mation for a specified period; amending s. 63.182, F.S.; providing a 1-year statute of repose for actions to set aside or vacate a judgment of adoption or a judgment terminating parental rights pending adoption; providing a 2-year statute of repose for an action in fraud to set aside or vacate a judgment of adoption or a judgment terminating parenting rights; amending s. 63.202, F.S.; conforming provisions relating to agencies authorized to place minors for adoption; amending s. 63.207, F.S.; revising provisions that limit the placement of a minor in another state for adoption; amending s. 63.212, F.S.; revising provisions relating to prohibitions and penalties with respect to adoptions; amending s. 63.219, F.S.; conforming provisions relating to sanctions; amending s. 63.301, F.S.; revising membership of an advisory council on adoption to include a child-caring agency registered under s. 409.176, F.S.; amending ss. 39.01, 984.03, and 985.03, F.S.; correcting cross-references; repealing s. 63.072, F.S., relating to persons who may waive required consent to an adoption; requiring that a petition for adoption be governed by the law in effect at the time the petition is filed; providing an effective date.

—was read the second time by title.

Senator Silver moved the following amendment:

**Amendment 1 (102046)**—On page 20, line 5, before the period (.) insert: *upon a showing by the moving party that actual economic injury was caused by the material failure*

Senator Campbell moved the following substitute amendment which was adopted:

**Amendment 2 (245508)**—On page 20, line 5, after “adoption” insert: *upon a showing by the moving party that actual injury was caused by the material failure*

Senator Campbell moved the following amendments which were adopted:

**Amendment 3 (434178)**—On page 39, line 16, after “person” insert: *if the entity agrees or continues to work with such person*

**Amendment 4 (480508)**—On page 49, delete lines 12 and 13 and insert: *who conducted the termination proceedings, if that judge is still available within the division of the court which conducts termination and adoption cases or, if that judge is unavailable, by another judge within the division.*

## RECONSIDERATION OF AMENDMENT

On motion by Senator Campbell, the Senate reconsidered the vote by which **Amendment 4** was adopted.

Senator Campbell moved the following amendment to **Amendment 4** which was adopted:

**Amendment 4A (142142)**—On page 1, line 18, delete “and” and insert: *or*

**Amendment 4** as amended was adopted.

Senator Silver moved the following amendments which were adopted:

**Amendment 5 (200918)**—On page 50, between lines 3 and 4, insert:

5. *If neither parent resides in the state, venue is in the county where the adoption entity is located.*

**Amendment 6 (244752)**—On page 50, line 13, delete the period (.) and insert: *; or*

3. *The adoption entity is located if neither subparagraph 1. nor subparagraph 2. applies.*

Senator Campbell moved the following amendments which were adopted:

**Amendment 7 (401588)**—On page 83, line 21 and on page 84, line 12, delete “No” and insert: *Except upon good cause shown, no*

**Amendment 8 (944372)(with title amendment)**—On page 101, between lines 3 and 4, insert:

Section 39. *If any provision of this act or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared severable.*

(Redesignate subsequent sections.)

And the title is amended as follows:

On page 5, line 6, after the semicolon (;) insert: *providing for severability;*

Senator Campbell moved the following amendment:

**Amendment 9 (360452)**—On page 32, line 10, after “adoption” insert: *with the identified prospective adoptive parents*

Senator Campbell moved the following substitute amendment which was adopted:

**Amendment 10 (054296)**—On page 32, line 10; on page 34, line 24; and on page 40, line 20, after “adoption” insert: *with identified prospective adoptive parents*

Senator Campbell moved the following amendments which were adopted:

**Amendment 11 (432300)**—On page 41, line 1 through page 47, line 20, delete those lines and insert:

5. *Under section 63.082, Florida Statutes, if the minor is not placed for adoption with the prospective adoptive parent upon release from the hospital or birth center following birth, a 3-day revocation period applies during which consent may be withdrawn for any reason by notifying the adoption entity in writing. In order to withdraw consent, the written withdrawal of consent must be mailed at a United States Post Office no later than 3 business days after execution of the consent or 1 business day after the date of the birth mother's discharge from a licensed hospital or birth center, whichever occurs later. For purposes of mailing the withdrawal of consent, the term “business day” means any day on which the United States Postal Service accepts certified mail for delivery. The letter must be sent by certified United States mail, return receipt requested. Postal costs must be paid at the time of mailing and the receipt should be retained as proof that consent was withdrawn in a timely manner.*

6. *Under section 63.082, Florida Statutes, and notwithstanding the revocation period, the consent may be withdrawn at any time prior to the placement of the child with the prospective adoptive parent, by notifying the adoption entity in writing by certified United States mail, return receipt requested.*

7. *Under section 63.082, Florida Statutes, if an adoption entity timely receives written notice from a person of that person's desire to withdraw consent, the adoption entity must contact the prospective adoptive parent to arrange a time certain to regain physical custody of the child. Absent a court order for continued placement of the child entered under section 63.082, Florida Statutes, the adoption entity must return the minor within 3 days after notification of the withdrawal of consent to the physical custody of the person withdrawing consent. After the revocation period for withdrawal of consent ends, or after the placement of the child with prospective adoptive parent, whichever occurs later, the consent may be withdrawn only if the court finds that the consent was obtained by fraud or under duress.*

8. *Under section 63.082, Florida Statutes, an affidavit of nonpaternity, once executed, may be withdrawn only if the court finds that it was obtained by fraud or under duress.*

9. *Under section 63.082, Florida Statutes, a person who signs a consent to adoption or an affidavit of nonpaternity must be given reasonable notice of his or her right to select a person who does not have an employment, professional, or personal relationship with the adoption entity or the prospective adoptive parents to be present when the consent or affidavit is executed and to sign the consent or affidavit as a witness.*

10. *Under section 63.088, Florida Statutes, specific and extensive efforts are required by law to attempt to obtain the consents required*



under section 63.062, Florida Statutes. If these efforts are unsuccessful, the court may not enter a judgment terminating parental rights pending adoption until certain requirements have been met.

11. Under Florida law, an intermediary may represent the legal interests of only the prospective adoptive parents. Each person whose consent to an adoption is required under section 63.062, Florida Statutes, is entitled to seek independent legal advice and representation before signing any document or surrendering parental rights.

12. Under section 63.182, Florida Statutes, an action or proceeding of any kind to vacate, set aside, or otherwise nullify a judgment of adoption or an underlying judgment terminating parental rights pending adoption, on any ground, including duress but excluding fraud, must be filed within 1 year after entry of the judgment terminating parental rights pending adoption. Such an action or proceeding for fraud must be filed within 2 years after entry of the judgment terminating parental rights.

13. Under section 63.089, Florida Statutes, a judgment terminating parental rights pending adoption is voidable and any later judgment of adoption of that minor is voidable if, upon the motion of a parent, the court finds that any person knowingly gave false information that prevented the parent from timely making known his or her desire to assume parental responsibilities toward the minor or to exercise his or her parental rights. The motion must be filed with the court that originally entered the judgment. The motion must be filed within a reasonable time, but not later than 2 years after the date the judgment to which the motion is directed was entered.

14. Under section 63.165, Florida Statutes, the State of Florida maintains a registry of adoption information. Information about the registry is available from the Department of Children and Family Services.

15. Under section 63.032, Florida Statutes, a court may find that a parent has abandoned his or her child based on conduct during the pregnancy or based on conduct after the child is born. In addition, under section 63.089, Florida Statutes, the failure of a parent to respond to notices of proceedings involving his or her child shall result in termination of parental rights of a parent. A lawyer can explain what a parent must do to protect his or her parental rights. Any parent wishing to protect his or her parental rights should act IMMEDIATELY.

16. Each parent and prospective adoptive parent is entitled to independent legal advice and representation. Attorney information may be obtained from the yellow pages, The Florida Bar's lawyer referral service, and local legal aid offices and bar associations.

17. Counseling services may be helpful while making a parenting decision. Consult the yellow pages of the telephone directory.

18. Medical and social services support is available if the parent wishes to retain parental rights and responsibilities. Consult the Department of Children and Family Services.

19. Under section 63.039, Florida Statutes, an adoption entity has certain legal responsibilities and may be liable for damages to persons whose consent to an adoption is required or to prospective adoptive parents for failing to materially meet those responsibilities. Damages may also be recovered from an adoption entity if a consent to adoption or affidavit of nonpaternity is obtained by fraud or under duress attributable to an adoption entity.

20. Under section 63.097, Florida Statutes, reasonable living expenses of the birth mother may be paid by the prospective adoptive parents and the adoption entity only if the birth mother is unable to pay due to unemployment, underemployment, or disability. The law also allows payment of reasonable and necessary medical expenses, expenses necessary to comply with the requirements of chapter 63, Florida Statutes, court filing expenses, and costs associated with advertising. Certain documented legal, counseling, and other professional fees may be paid. Prior approval of the court is not required until the cumulative total of amounts permitted exceeds \$2,500 in legal or other fees, \$500 in court costs, \$3,000 in expenses or \$1,500 in cumulative expenses incurred prior to the date the prospective adoptive parent retains the adoption entity. The following fees, costs, and expenses are prohibited:

a. Any fee or expense that constitutes payment for locating a minor for adoption.

b. Any lump-sum payment to the entity which is nonrefundable directly to the payor or which is not itemized on the affidavit.

c. Any fee on the affidavit which does not specify the service that was provided and for which the fee is being charged, such as a fee for facilitation or acquisition.

The court may reduce amounts charged or refund amounts that have been paid if it finds that these amounts were more than what was reasonable or allowed under the law.

21. Under section 63.132, Florida Statutes, the adoption entity and the prospective adoptive parents must sign and file with the court a written statement under oath listing all the fees, expenses, and costs made, or agreed to be made, by or on behalf of the prospective adoptive parents and any adoption entity in connection with the adoption. The affidavit must state whether any of the expenses were eligible to be paid for by any other source.

**Amendment 12 (623118)**—On page 19, delete line 3 and insert: *required under s. 63.085.*

**Amendment 13 (434656)**—On page 59, lines 15 and 17, delete "*petition*" and insert: *notice*

**Amendment 14 (102580)**—On page 71, delete lines 2-5 and insert: *counselor licensed under chapter 491, or a counselor who is employed by an adoption entity accredited by the Council on Accreditation of Services for Children and Families to provide pregnancy counseling and supportive services.*

Pursuant to Rule 4.19, **CS for CS for SB 2** as amended was ordered engrossed and then placed on the calendar of Bills on Third Reading.

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On motion by Senator Sullivan—

**CS for SB 728**—A bill to be entitled An act relating to watersports; amending s. 327.37, F.S.; providing safety rules for towing parasails from vessels; prescribing safety regulations for persons engaged in waterskiing, parasailing, aquaplaning, or similar activities; prohibiting parasailing or operating a boat towing a parasail in specified waters; amending s. 327.73, F.S.; providing that certain violations with respect to parasailing constitute a noncriminal infraction; reenacting ss. 327.72, 327.731, F.S., relating to penalties and mandatory education for violators, to incorporate the amendment to s. 327.73, F.S., in references thereto; providing an effective date.

—was read the second time by title.

Pursuant to Rule 4.19, **CS for SB 728** was placed on the calendar of Bills on Third Reading.

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On motion by Senator Rossin—

**CS for SB 986**—A bill to be entitled An act relating to property taxes; amending s. 197.432, F.S.; prohibiting holders of tax certificates from contacting the owner of the property upon which a tax certificate is issued until the expiration of a specified time; providing a penalty; amending s. 197.482, F.S.; providing for the date to begin timing a limitation on a tax certificate; providing an effective date.

—was read the second time by title.

Pursuant to Rule 4.19, **CS for SB 986** was placed on the calendar of Bills on Third Reading.

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On motion by Senator Saunders—

**SB 816**—A bill to be entitled An act relating to motor vehicle registration; amending s. 320.02, F.S.; providing that the form for motor vehicle registration and renewal must include language permitting a voluntary contribution to the Florida Mothers Against Drunk Driving, Inc.; providing for the distribution of such contributions; providing an effective date.

—was read the second time by title.

Pursuant to Rule 4.19, **SB 816** was placed on the calendar of Bills on Third Reading.

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#### MOTION

On motion by Senator McKay, the rules were waived and time of recess was extended until completion of messages, motions and announcements.

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#### INTRODUCTION OF FORMER SENATOR

Senator Holzendorf introduced former Senator Arnett Girardeau who was present in the chamber.

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On motion by Senator Burt, the rules were waived and the Senate reverted to—

### MESSAGES FROM THE HOUSE OF REPRESENTATIVES

The Honorable Toni Jennings, President

I am directed to inform the Senate that the House of Representatives has passed SB 2500, with amendment(s), and requests the concurrence of the Senate or, failing to concur, requests the Senate to appoint a committee of conference to meet with a like committee appointed by the Speaker to resolve the differences between the houses.

*John B. Phelps, Clerk*

**SB 2500**—A bill to be entitled An act making appropriations; providing moneys for the annual period beginning July 1, 1999, and ending June 30, 2000, to pay salaries, and other expenses, capital outlay - buildings, and other improvements, and for other specified purposes of the various agencies of State government; providing an effective date.

Pursuant to Rule 7.6, **House Amendment 1** constituted an entirely new bill and was not published in the Journal.

On motion by Senator Burt, the Senate refused to concur in the House amendment to **SB 2500** and acceded to the request for a conference committee. The action of the Senate was certified to the House.

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The Honorable Toni Jennings, President

I am directed to inform the Senate that the House of Representatives has passed SB 2502, with amendment(s), and requests the concurrence of the Senate or, failing to concur, requests the Senate to appoint a committee of conference to meet with a like committee appointed by the Speaker to resolve the differences between the houses.

*John B. Phelps, Clerk*

**SB 2502**—A bill to be entitled An act implementing the 1999-2000 General Appropriations Act; providing legislative intent; amending s. 216.292, F.S.; authorizing the Department of Children and Family Services and the Agency for Health Care Administration to transfer general revenue funds between them; providing that specified funds are to be used to increase the adult mental health equity funding in specified districts of the Department of Children and Family Services and are not subject to the provisions of s. 394.908, F.S.; amending s. 409.9115, F.S.; specifying how the Agency for Health Care Administration shall make payments for the Medicaid disproportionate share program for mental health hospitals; requiring the Agency for Health Care Administration to use a specified disproportionate share formula, specified audited financial data, and a specified Medicaid per diem rate in fiscal year 1999-2000 for qualifying hospitals; amending s. 409.9116, F.S.; providing a formula for rural hospital disproportionate share payments; amending s. 216.181, F.S.; authorizing the Department of Children and Family Services and the Department of Health to advance certain moneys for certain contract services; directing the Agency for Health Care Administration to include health maintenance organization recipients in the

county billing for a specified purpose; authorizing the Departments of Children and Family Services, Revenue, Labor and Employment Security, and Health and the Agency for Health Care Administration to transfer positions and funds to comply with the 1999-2000 General Appropriations Act or the WAGES Act; amending s. 402.3015, F.S.; providing eligibility guidelines for subsidized child care; amending s. 216.181, F.S.; authorizing the Department of Children and Family Services to use certain funds for fixed capital outlay expenditures to meet certain federal standards; requiring the Agency for Health Care Administration to take necessary actions to ensure that expenditures for Medicaid transportation do not exceed the amount budgeted and to take certain steps if that becomes impossible; amending s. 39.3065, F.S.; providing for the Broward County Sheriff to provide child protective investigative services; requiring Healthy Families Florida service providers to furnish participants with certain disclaimers and documentation; prohibiting disclosure of certain records by such providers; providing for disposal of records after a specified period; amending s. 409.912, F.S.; providing standards for certain prepaid health care services entities; amending s. 216.181, F.S.; authorizing the Department of Law Enforcement to transfer some positions and associated budget and a certain percentage of salary rate between budget entities and providing requirements with respect thereto; authorizing the Department of Law Enforcement to participate in the model career service classification and compensation system, subject to certain conditions; authorizing the Department of Law Enforcement to use certain moneys to provide meritorious-performance bonuses for employees, subject to approval; authorizing the Correctional Privatization Commission and the Department of Juvenile Justice to make certain expenditures to defray costs incurred by a municipality or county as a result of opening a facility of the commission or the department; amending s. 287.064, F.S.; authorizing the Department of Law Enforcement to finance, through the Comptroller's consolidated major equipment financing program, the purchase of certain equipment, software, and services for the Florida Crime Information Center; amending s. 212.20, F.S.; providing for use of moneys allocated to the Solid Waste Management Trust Fund; providing for certain counties to use moneys received for aquatic weed control for recycling purposes; amending s. 403.7095, F.S.; revising the expiration date of the solid waste management grant program; requiring a specified level of funding for counties receiving solid waste management and recycling grants; providing for allocation of funds for innovative programs to address recycling practices and procedures; amending s. 110.1239, F.S.; providing requirements for the funding of the state group health insurance program; amending s. 373.59, F.S.; requiring release of certain moneys by the Secretary of Environmental Protection to water management districts, upon request; amending s. 110.205, F.S.; providing additional exemptions from the Career Service System for personnel of the office of the Governor; amending s. 287.161, F.S.; requiring the Department of Management Services to charge all persons receiving transportation from the executive aircraft pool a specified rate; providing for deposit and use of such fees; amending s. 15.09, F.S.; authorizing the appropriation of funds from the Public Access Data Systems Trust Fund for the operations of the Department of State; amending s. 253.034, F.S.; authorizing the Department of Transportation to sell certain property used by the Department of Highway Safety and Motor Vehicles; amending s. 334.0445, F.S.; revising the expiration date for the model career service classification and compensation plan; amending s. 216.181, F.S.; authorizing the Department of Transportation to transfer salary rate to the turnpike budget entity to facilitate transferring personnel to the turnpike headquarters facility in Orange County; prescribing powers of the Commissioner of Education to reorganize personnel, entities, duties, and functions within the Department of Education; providing a limitation; providing for a report; authorizing the Commissioner of Education to establish and implement student achievement measures; providing for allocation of moneys provided for workforce development and providing for budget amendment when a program is moved; providing for future repeal of various provisions; amending s. 240.3341, F.S.; authorizing community colleges to lease their incubator facilities for small business concerns; providing effect of veto of specific appropriation or proviso to which implementing language refers; providing applicability to other legislation; providing performance measures and standards for individual programs within state agencies; providing that the performance measures and standards are directly linked to the appropriations made in the 1999-2000 General Appropriations Act, as required by the Government Performance and Accountability Act of 1994; providing severability; providing an effective date.

Pursuant to Rule 7.6, **House Amendment 1** constituted an entirely new bill and was not published in the Journal.

On motion by Senator Casas, the Senate refused to concur in the House amendment to **SB 2502** and acceded to the request for a conference committee. The action of the Senate was certified to the House.

The Honorable Toni Jennings, President

I am directed to inform the Senate that the House of Representatives has passed CS for SB 318, with amendment(s), and requests the concurrence of the Senate or, failing to concur, requests the Senate to appoint a committee of conference to meet with a like committee appointed by the Speaker to resolve the differences between the houses.

John B. Phelps, Clerk

**CS for SB 318**—A bill to be entitled An act relating to intangible property taxes; amending s. 199.023, F.S.; changing the term "affiliated group of corporations" to the term "affiliated group" and including limited liability companies within its meaning; amending s. 199.052, F.S.; providing that limited liability companies may elect to file a consolidated intangibles tax return; amending s. 199.032, F.S.; reducing the rate of such taxes; amending s. 199.185, F.S.; prescribing the amount of accounts receivable subject to the tax as of January 1, 2000; providing that an exemption applies to the last 0.5 mill of the annual tax; providing an effective date.

**House Amendment 1 (134655)(with title amendment)**—Remove from the bill: Everything after the enacting clause and insert in lieu thereof:

Section 1. (1) *This section may be cited as the "Florida Residents Tax Relief Act of 1999."*

(2) *No tax levied under the provisions of chapter 212, Florida Statutes, shall be collected on sales of clothing having a taxable value of \$50 or less during the period from 12:01 a.m., July 31, 1999, through midnight, August 6, 1999.*

(3) *As used in this section, "clothing" means any article of wearing apparel, including footwear, intended to be worn on or about the human body. For purposes of this section, "clothing" does not include watches, watchbands, jewelry, handbags, handkerchiefs, umbrellas, or headbands.*

(4) *This section does not apply to sales within a theme park or entertainment complex, as defined in s. 509.013(9), Florida Statutes, or within a public lodging establishment, as defined in s. 509.013(4), Florida Statutes.*

(5) *The provisions of chapter 120, Florida Statutes, to the contrary notwithstanding, the Department of Revenue is authorized to adopt rules to carry out the provisions of this section.*

(6) *This section shall take effect upon this act becoming a law.*

Section 2. (1) *The sum of \$200,000 is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of administering section 1 of this act.*

(2) *This section shall take effect upon this act becoming a law.*

Section 3. (1) *Each residential electric utility customer account of an electric utility, as defined in s. 366.02(2), Florida Statutes, receiving active residential electric utility service on August 1, 1999, shall be provided a one-time, nonrecurring rebate. The rebate shall be given in the form of a \$25 credit, payable from the General Revenue Fund, on each account's electric utility service billing in August of 1999. The credit shall be awarded as follows:*

(1) *The Florida Public Service Commission shall direct each utility to provide the credit on the electric service account of each residential electric service customer that is active on August 1, 1999, as provided by this section. The language to appear on the utility bill shall identify the credit as a "Florida Tax Rebate." The credit shall be reflected on the bills for applicable customer accounts starting on August 1, 1999, and continuing through the utility's standard billing cycles, said credit being applied to the bill up to the total amount owed each month for electric service. When a bill for electric service is less than the credit, the balance of the credit shall be applied toward the account in subsequent billing*

*months until the total credit has been depleted. All undistributed credits which cannot be distributed, for whatever reason, shall be accounted for by the utility and returned to the Comptroller no later than January 1, 2000.*

(2) *Each electric utility providing residential electric utility service in the state shall, by July 10, 1999, certify to the Florida Public Service Commission the total number of residential electric utility accounts active on July 1, 1999.*

(3) *Upon receipt of the certification required by subsection (2), the commission shall promptly calculate the amount of funds necessary to reimburse the utilities for the credits by multiplying 75 percent of the total number of residential accounts active on July 1, 1999, by \$25. The commission shall also calculate the reasonable utility computer reprogramming costs necessary to administer the credit by multiplying 75 percent of the total number of residential accounts active on July 1, 1999, by the following rates:*

(a) *Two dollars for electric utilities providing residential electric service to fewer than 5,000 residential accounts on July 1, 1999.*

(b) *One dollar for electric utilities providing residential electric service to 5,000 to 10,000 residential accounts on July 1, 1999.*

(c) *Forty cents for electric utilities providing residential electric service to 10,001 to 50,000 residential accounts on July 1, 1999.*

(d) *Twenty cents for electric utilities providing residential electric service to 50,001 to 100,000 residential accounts on July 1, 1999.*

(e) *Fifteen cents for electric utilities providing residential electric service to 100,001 to 300,000 residential accounts on July 1, 1999.*

(f) *Five cents for electric utilities providing residential electric service to 300,001 to 1,500,000 residential accounts on July 1, 1999.*

(g) *Three cents for electric utilities providing residential electric service to more than 1,500,000 residential accounts on July 1, 1999.*

(4) *The commission shall produce a list of the utilities detailing the necessary funds to provide 75 percent of the \$25 credit and reprogramming costs. The commission shall certify this list to the Comptroller, the President of the Senate, the Speaker of the House of Representatives, and the Governor by July 20, 1999.*

(5) *On or before August 1, 1999, the Comptroller shall distribute funds to each individual electric utility based on the list submitted by the commission under subsection (4). The Comptroller shall make appropriate adjustments as funds are available to ensure an equal credit to each specified electric utility customer as provided by this section.*

(6) *Each electric utility providing residential electric utility service in the state shall, by August 10, 1999, recertify to the commission the total number of residential electric utility accounts active on August 1, 1999.*

(7) *Upon receipt of the certification required by subsection (6), the commission shall promptly calculate the amount of funds necessary to reimburse the utilities for the credits by multiplying the number of residential accounts active on August 1, 1999, by \$25. The commission shall also calculate the reasonable utility computer reprogramming costs necessary to administer the credit by multiplying the number of residential accounts active on August 1, 1999, by the following rates:*

(a) *Two dollars for electric utilities providing residential electric service to fewer than 5,000 residential accounts on August 1, 1999.*

(b) *One dollar for electric utilities providing residential electric service to 5,000 to 10,000 residential accounts on August 1, 1999.*

(c) *Forty cents for electric utilities providing residential electric service to 10,001 to 50,000 residential accounts on August 1, 1999.*

(d) *Twenty cents for electric utilities providing residential electric service to 50,001 to 100,000 residential accounts on August 1, 1999.*

(e) *Fifteen cents for electric utilities providing residential electric service to 100,001 to 300,000 residential accounts on August 1, 1999.*

(f) Five cents for electric utilities providing residential electric service to 300,001 to 1,500,000 residential accounts on August 1, 1999.

(g) Three cents for electric utilities providing residential electric service to more than 1,500,000 residential accounts on August 1, 1999.

(8) The commission shall produce a list of the utilities detailing the necessary funds to provide the \$25 credit and reprogramming costs less payments already distributed under subsection (5). The commission shall certify this list to the Comptroller, the President of the Senate, the Speaker of the House of Representatives, and the Governor by August 20, 1999.

(9) On or before September 1, 1999, the Comptroller shall distribute funds to each individual electric utility based on the list submitted by the commission under subsection (8). The Comptroller shall make appropriate adjustments as funds are available to ensure an equal credit to each specified electric utility customer as provided by this section.

(10) Upon the request of the Comptroller, the President of the Senate, the Speaker of the House of Representatives, or the Governor, the commission shall audit the number of residential utility accounts filed by any one or more utilities pursuant to subsection (2) or subsection (6). The cost of any such audit shall be paid for out of the Florida Public Service Regulatory Trust Fund.

It is the intent of the Legislature that this electric utility credit represent a rebate of various state taxes paid by households to the State of Florida. It is also the intent of the Legislature that this credit not require any increase or decrease in current utility rates as established on the effective date of this act. Prior to the application of this credit, amounts owed by each customer and gross receipts of electric utilities shall be calculated without regard to the existence of the credit. As a result, the amounts due from each customer, including, but not limited to, rates, state and local taxes, franchise fees, and any other applicable charges, shall not be affected by the existence of this credit. Furthermore, gross receipts, for purposes of the gross receipts tax levied pursuant to s. 203.01, Florida Statutes, shall not be affected by the existence of this credit.

(2) This section shall take effect upon this act becoming a law.

Section 4. (1) The Florida Public Service Commission is directed to make arrangements for the efficient administration of section 3, including, but not limited to, providing a toll-free number for customer inquiries, and making supplemental information available through the Internet.

(2) This section shall take effect upon this act becoming a law.

Section 5. (1) The Florida Public Service Commission has authority to adopt rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to implement the provisions of this act.

(2) This section shall take effect upon this act becoming a law.

Section 6. (1) There is hereby appropriated \$177 million from the General Revenue Fund to be disbursed to Florida utility companies for a one-time rebate of state taxes by means of a reduction in customer utility bills as provided by this act.

(2) This section shall take effect upon this act becoming a law.

Section 7. (1) Any county which was not levying a school impact fee on January 1, 1999, may not levy any school impact fee during the period beginning July 1, 1999, through June 30, 2000.

(2) During the period beginning July 1, 1999, through June 30, 2000, any school impact fee collected by a county may not exceed \$500 per dwelling unit. If a county was levying a school impact fee in excess of \$500 per dwelling unit on January 1, 1999, the county may collect only the first \$500 of the fee due on each dwelling unit during that period.

(3) This section shall take effect upon this act becoming a law.

Section 8. (1) If a county was levying a school impact fee in excess of \$500 per dwelling unit on January 1, 1999, and the fee becomes due during the period beginning July 1, 1999, through June 30, 2000, the county may receive funds from the Comptroller under the following procedures:

(1) The county must provide to the Comptroller the number of dwellings upon which the school impact fee would have been imposed and the amount of fees which would have been collected on those dwellings under the January 1, 1999, fee schedule during the period beginning July 1, 1999, through June 30, 2000. However, if the county adopted an ordinance increasing their school impact fee on or before February 1, 1999, the county shall report the fees which would have been collected under that ordinance for the period beginning July 1, 1999, through June 30, 2000. The county shall also indicate how much money was actually collected on those dwellings during that period. This information shall be provided in a manner designated by the Comptroller's office.

(2) In the manner designated by the Comptroller's office, the county shall provide the information specified under subsection (1) and any additional information required by rule quarterly as follows: not later than November 15, 1999, for the quarter ending September 30, 1999; not later than February 15, 2000, for the quarter ending December 31, 1999; not later than May 15, 2000, for the quarter ending March 31, 2000; not later than August 15, 2000, for the quarter ending June 30, 2000.

(3)(a) Once all claims are received for the quarter, the Comptroller shall distribute the funds appropriated by the Legislature by paying each county which makes a proper and timely application the difference between the school impact fees permitted to be collected for the quarter pursuant to section 7 and this section, and the fees which would have been collected if the school impact fees in place on January 1, 1999, were fully enforceable during that quarter. However, if the county adopted an ordinance increasing their school impact fee on or before February 1, 1999, then the Comptroller shall distribute the funds appropriated by the Legislature to that county based on the difference between the school impact fees permitted to be collected for the quarter pursuant to section 7 and this section, and the fees which would have been in place under that ordinance.

(b) If the funds appropriated by the Legislature are insufficient to pay all valid and timely claims made for any quarter under this section, the Comptroller shall prorate the claims for such quarter and carry forward to the next quarter any unpaid claim amounts for payment after such next quarter's claims are paid.

(c) If additional funds remain after the distributions under this section, the Comptroller shall return the excess funds to the General Revenue Fund by September 30, 2000.

(4) Funds distributed pursuant to this section shall not be used to defray operating expenses, but shall be used only for the following purposes:

(a) To eliminate or reduce use of portable classrooms;

(b) To create new student stations; or

(c) To repair or renovate existing schools to increase capacity.

(5) The Comptroller has the authority to adopt rules to implement this section.

(2) This section shall not take effect upon this act becoming a law.

Section 9. (1) The Florida School Impact Fee Policy Commission is hereby created, to serve through June 30, 2000.

(2)(a) The commission shall be composed of the following 15 members, who shall be appointed within 30 days after the effective date of this section:

1. Six members selected by the Governor, none of whom shall be a member of the Legislature at the time of appointment, as follows: one representative from a local school board, and five representatives at large.

2. Four members selected by the Speaker of the House of Representatives, as follows: one member of the majority party and one member of the minority party in the House of Representatives, one representative from a local school board, and one representative at large.

3. Four members selected by the President of the Senate, as follows: one member of the majority party and one member of the minority party in the Senate, one representative from a local school board, and one representative at large.

4. *The Commissioner of Education or the commissioner's designee.*

(b) *Vacancies in the membership of the commission shall be filled in the same manner as the original appointments.*

(c) *All state agencies are directed to cooperate with and assist the commission to the fullest extent possible. All local governments are encouraged to assist and cooperate with the commission as necessary.*

(d) *The Legislative Committee on Intergovernmental Relations is authorized to employ technical support and to incur expenses related to the official duties of the commission, and to expend funds appropriated to the committee for carrying out the official duties of the commission.*

(e) *Commission members shall not receive remuneration for their services but shall be reimbursed by the Legislative Committee on Intergovernmental Relations for travel and per diem expenses in accordance with s. 112.061, Florida Statutes.*

(3)(a) *The commission shall act as an advisory and recommendatory body to the Governor and the Legislature.*

(b) *The commission shall convene its initial meeting within 60 days after the effective date of this section. At its initial meeting, the commission shall select a chair and shall adopt rules of procedure. Thereafter, the commission shall convene at the call of the chair.*

(c) *The commission shall study the use of impact fees to finance school construction, the alternative methods of funding school construction, and the pros and cons of each method of funding.*

(d) *The commission shall formulate tax policies which take into account school construction revenue needs, the availability of alternative funding mechanisms, and other accepted tax policy goals, including fairness and ease of administration.*

(e) *The commission shall issue a report to the Governor, the Speaker of the House of Representatives, and the President of the Senate no later than February 1, 2000, summarizing its findings, stating its conclusions, and proposing any recommended statutory changes related to the tax laws of the state.*

(4) *This section shall take effect upon this act becoming a law.*

Section 10. (1) *There is appropriated to the Legislative Committee on Intergovernmental Relations from the General Revenue Fund the sum of \$150,000 to be used for the Florida School Impact Fee Policy Commission.*

(2) *This section shall take effect upon this act becoming a law.*

Section 11. Effective January 1, 2000, subsection (8) of section 199.023, Florida Statutes, 1998 Supplement, is amended to read:

199.023 Definitions.—As used in this chapter:

(8) “Affiliated group of corporations” means one or more chains of corporations or limited liability companies connected through stock ownership or membership interest in a limited liability company with a common parent corporation or limited liability company, providing that:

(a) Stock or membership interest in a limited liability company possessing at least 80 percent of the voting power of all classes of stock or membership interest in a limited liability company and at least 80 percent of each class of the nonvoting stock or membership interest in a limited liability company of each corporation or limited liability company, except for the common parent corporation or limited liability company, is owned directly by one or more of the other corporations or limited liability companies; and

(b) The common parent corporation or limited liability company directly owns stock or membership interest in a limited liability company possessing at least 80 percent of the voting power of all classes of stock or membership interest in a limited liability company and at least 80 percent of each class of the nonvoting stock or membership interest in a limited liability company of at least one of the other corporations or limited liability companies.

As used in this subsection, the term “nonvoting stock or membership interest in a limited liability company” does not include nonvoting stock

or membership interest in a limited liability company which is limited and preferred as to dividends. For the purposes of this chapter, a common parent may be a corporation or a limited liability company.

Section 12. Effective January 1, 2000, section 199.032, Florida Statutes, is amended to read:

199.032 Levy of annual tax.—An annual tax of 1.752 mills is hereby imposed on each dollar of the just valuation of all intangible personal property which has a taxable situs in this state, except for notes and other obligations for the payment of money, other than bonds, which are secured by mortgage, deed of trust, or other lien upon real property situated in the state. This tax shall be assessed and collected as provided in this chapter.

Section 13. Effective January 1, 2000, subsection (1) of section 199.033, Florida Statutes, is amended to read:

199.033 Securities in a Florida’s Future Investment Fund; tax rate.—

(1) Notwithstanding the provisions of this chapter, the tax imposed under s. 199.032 on securities in a Florida’s Future Investment Fund shall apply at the rate of 1.604-85 mills when the average daily balance in such funds exceeds \$2 billion and at the rate of 1.454-70 mills when the average daily balance in such funds exceeds \$5 billion.

Section 14. Effective January 1, 2000, subsection (10) of section 199.052, Florida Statutes, 1998 Supplement, is amended to read:

199.052 Annual tax returns; payment of annual tax.—

(10) An affiliated group of corporations may elect to make a consolidated return for any year. The election shall be made by timely filing a consolidated return. Once made, an election may not be revoked, and it is binding for the tax year. The mere making of a consolidated return shall not in itself provide a business situs in this state for intangible personal property held by a corporation or limited liability company. The fact that members of an affiliated group own stock in corporations or membership interest in limited liability companies which do not qualify under the stock ownership or membership interest in a limited liability company requirements as members of an affiliated group shall not preclude the filing of a consolidated return on behalf of the qualified members. Where a consolidated return is made, intercompany accounts, including the capital stock or membership interest in a limited liability company of an includable corporation or limited liability company, other than the parent, owned by another includable corporation or limited liability company, shall not be subject to annual taxation. However, capital stock or membership interest in a limited liability company and other intercompany accounts of a nonqualified member of the affiliated group shall be subject to annual tax. Each consolidated return shall be accompanied by documentation identifying all intercompany accounts and containing such other information as the department shall require. Failure to timely file a consolidated return shall not prejudice the taxpayer’s right to file a consolidated return, provided that the failure to file a consolidated return is limited to 1 year and the taxpayer’s intent to file a consolidated return is evidenced by the taxpayer having filed a consolidated return for the 3 years prior to the year the return was not timely filed.

Section 15. Effective January 1, 2000, paragraph (l) of subsection (1) and subsection (2) of section 199.185, Florida Statutes, 1998 Supplement, are amended to read:

199.185 Property exempted from annual and nonrecurring taxes.—

(1) The following intangible personal property shall be exempt from the annual and nonrecurring taxes imposed by this chapter:

(l) ~~Two-thirds~~ ~~One-third~~ of the accounts receivable arising or acquired in the ordinary course of a trade or business which are owned, controlled, or managed by a taxpayer on January 1, 2000 1999, and thereafter. It is the intent of the Legislature that, pursuant to future legislative action, the portion of such accounts receivable exempt from taxation be increased to two-thirds for taxes levied on January 1, 2000, and further increased to all such accounts receivable on January 1, 2001, and thereafter. This exemption does not apply to accounts receivable which arise outside the taxpayer’s ordinary course of trade or business. For the purposes of this chapter, the term “accounts receivable” means

a business debt that is owed by another to the taxpayer or the taxpayer's assignee in the ordinary course of trade or business and is not supported by negotiable instruments. Accounts receivable include, but are not limited to, credit card receivables, charge card receivables, credit receivables, margin receivables, inventory or other floor plan financing, lease payments past due, conditional sales contracts, retail installment sales agreements, financing lease contracts, and a claim against a debtor usually arising from sales or services rendered and which is not necessarily due or past due. The examples specified in this paragraph shall be deemed not to be supported by negotiable instruments. The term "negotiable instrument" means a written document that is legally capable of being transferred by indorsement or delivery. The term "indorsement" means the act of a payee or holder in writing his or her name on the back of an instrument without further qualifying words other than "pay to the order of" or "pay to" whereby the property is assigned and transferred to another.

(2)(a) With respect to the ~~first mill of the~~ annual tax, every natural person is entitled each year to an exemption of the first ~~\$100,000~~ ~~\$20,000~~ of the value of property otherwise subject to said tax. A husband and wife filing jointly ~~are entitled to shall have~~ an exemption of ~~\$200,000~~ ~~\$40,000~~. Every taxpayer that is not a natural person is entitled each year to an exemption of the first \$100,000 of the value of property otherwise subject to tax.

(b) ~~With respect to the last mill of the annual tax, every natural person is entitled each year to an exemption of the first \$100,000 of the value of property otherwise subject to said tax. A husband and wife filing jointly shall have an exemption of \$200,000.~~

Agents and fiduciaries, other than guardians and custodians under a gifts-to-minors act, filing as such may not claim this exemption on behalf of their principals or beneficiaries; however, if the principal or beneficiary returns the property held by the agent or fiduciary and is a natural person, the principal or beneficiary may claim the exemption. No taxpayer shall be entitled to more than one exemption under *this subsection paragraph (a) and one exemption under paragraph (b)*. This exemption shall not apply to that intangible personal property described in s. 199.023(1)(d).

Section 16. Paragraph (e) of subsection (1) of section 212.05, Florida Statutes, 1998 Supplement, is amended to read:

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

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

(e)1. *Effective January 1, 2000, at the rate of 6.5* ~~6~~ percent on the total charge ~~charges~~ for:

a. ~~All telegraph messages and long distance telephone calls beginning and terminating in this state, telecommunication service as defined in s. 203.012, and those services described in s. 203.012(2)(a). The tax shall be applied to the total charge for each message, call, or other segment or component of telecommunication service for which a customer is charged. It is the intent of the Legislature that, pursuant to future legislative action, the rate at which telecommunication service as defined in s. 203.012 and those services described in s. 203.012(2)(a) are taxed be reduced to 6 percent on January 1, 2001, except that the tax rate for charges for telecommunication service is 7 percent.~~

2. *At the rate of 7 percent on the total charge for electrical power or energy.*

3. *At the rate of 6 percent on charges for:*

a.b. Any television system program service.

b.e. The installation of telecommunication and telegraphic equipment.

d. ~~Electrical power or energy, except that the tax rate for charges for electrical power or energy is 7 percent.~~

4.2. For purposes of this chapter, "television system program service" means the transmitting, by any means, of any audio or video signal to a subscriber for other than retransmission, or the installing, connecting, reconnecting, disconnecting, moving, or changing of any equipment related to such service. For purposes of this chapter, the term "telecommunication service" does not include local service provided through a pay telephone. The provisions of s. 212.17(3), regarding credit for tax paid on charges subsequently found to be worthless, shall be equally applicable to any tax paid under the provisions of this section on charges for telecommunication or telegraph services or electric power subsequently found to be uncollectible. The word "charges" in this paragraph does not include any excise or similar tax levied by the Federal Government, any political subdivision of the state, or any municipality upon the purchase or sale of telecommunication, television system program, or telegraph service or electric power, which tax is collected by the seller from the purchaser.

5.3. Telegraph messages and telecommunication services which originate or terminate in this state, other than interstate private communication services, and are billed to a customer, telephone number, or device located within this state are taxable under this paragraph. Interstate private communication services are taxable under this paragraph as follows:

a. One hundred percent of the charge imposed at each channel termination point within this state;

b. One hundred percent of the charge imposed for the total channel mileage between each channel termination point within this state; and

c. The portion of the interstate interoffice channel mileage charge as determined by multiplying said charge times a fraction, the numerator of which is the air miles between the last channel termination point in this state and the vertical and horizontal coordinates, 7856 and 1756, respectively, and the denominator of which is the air miles between the last channel termination point in this state and the first channel termination point outside this state. The denominator of this fraction shall be adjusted, if necessary, by adding the numerator of said fraction to similarly determined air miles in the state in which the other channel termination point is located, so that the summation of the apportionment factor for this state and the apportionment factor for the other state is not greater than one, to ensure that no more than 100 percent of the interstate interoffice channel mileage charge can be taxed by this state and another state.

6.4. The tax imposed pursuant to this paragraph shall not exceed \$50,000 per calendar year on charges to any person for interstate telecommunications services defined in s. 203.012(4) and (7)(b), if the majority of such services used by such person are for communications originating outside of this state and terminating in this state. This exemption shall only be granted to holders of a direct pay permit issued pursuant to this subparagraph. No refunds shall be given for taxes paid prior to receiving a direct pay permit. Upon application, the department may issue a direct pay permit to the purchaser of telecommunications services authorizing such purchaser to pay tax on such services directly to the department. Any vendor furnishing telecommunications services to the holder of a valid direct pay permit shall be relieved of the obligation to collect and remit the tax on such service. Tax payments and returns pursuant to a direct pay permit shall be monthly. For purposes of this subparagraph, the term "person" shall be limited to a single legal entity and shall not be construed as meaning a group or combination of affiliated entities or entities controlled by one person or group of persons.

7.5. If the sale of a television system program service, as defined in this paragraph, also involves the sale of an item exempt under s. 212.08(7)(j), the tax shall be applied to the value of the taxable service when it is sold separately. If the company does not offer this service separately, the consideration paid shall be separately identified and stated with respect to the taxable and exempt portions of the transaction as a condition of the exemption, except that the amount identified as taxable shall not be less than the cost of the service.

Section 17. Subsection (11) of section 212.12, Florida Statutes, 1998 Supplement, is amended to read:

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

(11) The department is authorized to provide by rule the tax amounts and brackets applicable to all taxable transactions that occur in counties that have a surtax at a rate other than 1 percent which transactions would otherwise have been transactions taxable at the rate of 6 percent. Likewise, the department is authorized to promulgate by rule the tax amounts and brackets applicable to transactions taxable at 3 percent pursuant to s. 212.08(3), transactions taxable at ~~7 percent~~ pursuant to s. 212.05(1)(e)1. and 2., and on transactions which would otherwise have been so taxable in counties which have adopted a discretionary sales surtax.

Section 18. *With respect to charges for telecommunication service that are regularly billed on a monthly cycle, the changes in the sales tax rate provided for by the amendment to s. 212.05, Florida Statutes, 1998 Supplement, by this act shall apply to charges appearing on any bill dated on or after February 1, 2000.*

Section 19. Subsections (1) and (4) of section 212.11, Florida Statutes, 1998 Supplement, are amended to read:

212.11 Tax returns and regulations.—

(1)(a) Each dealer shall calculate his or her estimated tax liability for any month by one of the following methods:

1. Sixty-six percent of the current month's liability pursuant to this chapter as shown on the tax return;
2. Sixty-six percent of the tax reported on the tax return pursuant to this chapter by a dealer for the taxable transactions occurring during the corresponding month of the preceding calendar year; or
3. Sixty-six percent of the average tax liability pursuant to this chapter for those months during the preceding calendar year in which the dealer reported taxable transactions.

(b) For the purpose of ascertaining the amount of tax payable under this chapter, it shall be the duty of all dealers to file a return and remit the tax, on or before the 20th day of the month, *or on or before the 28th day of the month if the dealer is complying with paragraph (a)*, to the department, upon forms prepared and furnished by it or in a format prescribed by it. Such return must show the rentals, admissions, gross sales, or purchases, as the case may be, arising from all leases, rentals, admissions, sales, or purchases taxable under this chapter during the preceding calendar month.

(c) However, the department may require:

1. A quarterly return and payment when the tax remitted by the dealer for the preceding four calendar quarters did not exceed \$1,000.
2. A semiannual return and payment when the tax remitted by the dealer for the preceding four calendar quarters did not exceed \$500.
3. An annual return and payment when the tax remitted by the dealer for the preceding four calendar quarters did not exceed \$100.
4. A quarterly return and monthly payment when the tax remitted by the dealer for the preceding four calendar quarters exceeded \$1,000 but did not exceed \$12,000.

(d) The department may authorize dealers who are newly required to file returns and pay tax quarterly to file returns and remit the tax for the 3-month periods ending in February, May, August, and November, and may authorize dealers who are newly required to file returns and pay tax semiannually to file returns and remit the tax for the 6-month periods ending in May and November.

(e) The department shall accept returns, except those required to be initiated through an electronic data interchange, as timely if postmarked on or before the 20th day of the month, *or on or before the 28th day of the month if the dealer is required to file under paragraph (a)*; if the *filing date deadline 20th day* falls on a Saturday, Sunday, or federal or state legal holiday, returns shall be accepted as timely if postmarked on the next succeeding workday. Any dealer who operates two or more

places of business for which returns are required to be filed with the department and maintains records for such places of business in a central office or place shall have the privilege on each reporting date of filing a consolidated return for all such places of business in lieu of separate returns for each such place of business; however, such consolidated returns must clearly indicate the amounts collected within each county of the state. Any dealer who files a consolidated return shall calculate his or her estimated tax liability for each county by the same method the dealer uses to calculate his or her estimated tax liability on the consolidated return as a whole. Each dealer shall file a return for each tax period even though no tax is due for such period.

(f)1. A taxpayer who is required to remit taxes by electronic funds transfer shall make a return in a manner that is initiated through an electronic data interchange. The acceptable method of transfer, the method, form, and content of the electronic data interchange, giving due regard to developing uniform standards for formats as adopted by the American National Standards Institute, the circumstances under which an electronic data interchange shall serve as a substitute for the filing of another form of return, and the means, if any, by which taxpayers will be provided with acknowledgments, shall be as prescribed by the department. The department must accept such returns as timely if initiated and accepted on or before the 20th day of the month, *or on or before the 28th day of the month if the dealer is required to file under paragraph (a)*. If the *filing date deadline 20th day* falls on a Saturday, Sunday, or federal or state legal holiday, returns must be accepted as timely if initiated and accepted on the next succeeding workday.

2. The department may waive the requirement to make a return through an electronic data interchange due to problems arising from the taxpayer's computer capabilities, data systems changes, and taxpayer operating procedures. To obtain a waiver, the taxpayer shall demonstrate in writing to the department that such circumstances exist.

(4)(a) Each dealer who is subject to the tax imposed by this chapter and who paid such tax for the preceding state fiscal year in an amount greater than or equal to \$200,000 ~~\$100,000~~ shall calculate the amount of estimated tax due pursuant to this section for any month as provided in paragraph (1)(a).

(b) The amount of any estimated tax shall be due, payable, and remitted by electronic funds transfer by the ~~28th~~ 20th day of the month for which it is estimated. The difference between the amount of estimated tax paid and the actual amount of tax due under this chapter for such month shall be due and payable by the first day of the following month and remitted by electronic funds transfer by the ~~28th~~ 20th day thereof.

(c) Any dealer who is eligible to file a consolidated return and who paid the tax imposed by this chapter for the immediately preceding state fiscal year in an amount greater than or equal to \$200,000 ~~\$100,000~~ or would have paid the tax in such amount if he or she had filed a consolidated return shall be subject to the provisions of this subsection notwithstanding an election by the dealer in any month to file a separate return.

(d) A dealer engaged in the business of selling boats, motor vehicles, or aircraft who made at least one sale of a boat, motor vehicle, or aircraft with a sales price of \$200,000 ~~\$100,000~~ or greater in the previous state fiscal year may qualify for payment of estimated sales tax pursuant to the provisions of this paragraph. To qualify, a dealer must apply annually to the department prior to October 1, and, if qualified, the department must grant the application for payment of estimated sales tax pursuant to this paragraph for the following calendar year. In lieu of the method for calculating estimated sales tax liability pursuant to subparagraph (1)(a)3., a qualified dealer must calculate that option as 66 percent of the average tax liability pursuant to this chapter for all sales excluding the sale of each boat, motor vehicle, or aircraft with a sales price of \$200,000 ~~\$100,000~~ or greater during the state fiscal year ending the year in which the application is made. A qualified dealer must also remit the sales tax for each sale of a boat, motor vehicle, or aircraft with a sales price of \$200,000 ~~\$100,000~~ or greater by either electronic funds transfer on the date of the sale or on a form prescribed by the department and postmarked on the date of the sale.

(e) The penalty provisions of this chapter, except s. 212.12(2)(c), apply to the provisions of this subsection.

Section 20. Subsection (4) of section 212.04, Florida Statutes, 1998 Supplement, is amended to read:



212.04 Admissions tax; rate, procedure, enforcement.—

(4) Each person who exercises the privilege of charging admission taxes, as herein defined, shall apply for, and at that time shall furnish the information and comply with the provisions of s. 212.18 not inconsistent herewith and receive from the department, a certificate of right to exercise such privilege, which certificate shall apply to each place of business where such privilege is exercised and shall be in the manner and form prescribed by the department. Such certificate shall be issued upon payment to the department of a registration fee of \$5 by the applicant. Each person exercising the privilege of charging such admission taxes as herein defined shall cause to be kept records and accounts showing the admission which shall be in the form as the department may from time to time prescribe, inclusive of records of all tickets numbered and issued for a period of not less than the time within which the department may, as permitted by s. 95.091(3), make an assessment with respect to any admission evidenced by such records and accounts, and inclusive of all bills or checks of customers who are charged any of the taxes defined herein, showing the charge made to each for that period. The department is empowered to use each and every one of the powers granted herein to the department to discover the amount of tax to be paid by each such person and to enforce the payment thereof as are hereby granted the department for the discovery and enforcement of the payment of taxes hereinafter levied on the sales of tangible personal property. The failure of any person to pay such taxes before the 21st day of the succeeding month after the taxes are collected, *except as otherwise provided in this chapter*, shall render such person liable to the same penalties that are hereafter imposed upon such person for being delinquent in the payment of taxes imposed upon the sales of tangible personal property; the failure of any person to render returns and to pay taxes as prescribed herein shall render such person subject to the same penalties, by way of charges for delinquencies, at the rate of 10 percent per month for a total amount of tax delinquent up to a total of 50 percent of such tax and at the rate of 100-percent penalty for attempted evasion of payment of any such tax or for any attempt to file false or misleading returns that are required to be filed by the department.

Section 21. Subsection (1) of section 212.15, Florida Statutes, is amended to read:

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

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

Section 22. Section 213.235, Florida Statutes, is created to read:

213.235 Determination of interest on deficiencies.—

(1) *The annual rate of interest applicable to tax payment deficiencies shall be the adjusted rate established by the executive director of the department under subsection (2). This annual rate of interest is applicable to all taxes enumerated in s. 213.05 unless otherwise provided.*

(2) *If the adjusted prime rate charged by banks, rounded to the nearest full percent, during either:*

(a) *The 6-month period ending on September 30 of any calendar year; or*

(b) *The 6-month period ending on March 31 of any calendar year,*

*differs from the interest rate in effect on such date, the executive director of the department shall, within 20 days, establish an adjusted rate of interest equal to such adjusted prime rate.*

(3) *An adjusted rate of interest established under this section shall become effective:*

(a) *On January 1 of the succeeding year, if based upon the adjusted prime rate for the 6-month period ending on September 30; or*

(b) *On July 1 of the same calendar year, if based upon the adjusted prime rate for the 6-month period ending on March 31.*

(4) *For the purposes of this section, "adjusted prime rate charged by banks" means the average predominant prime rate quoted by commercial banks to large businesses, as determined by the Board of Governors of the Federal Reserve System.*

(5) *Once established, an adjusted rate of interest shall remain in effect until an adjustment is made under subsection (2).*

Section 23. Section 213.255, Florida Statutes, is created to read:

213.255 Interest.—*Interest shall be paid on overpayments of taxes, payment of taxes not due, or taxes paid in error, subject to the following conditions:*

(1) *A refund application must be filed with the department within the time specified by s. 215.26.*

(2) *A refund application shall not be processed until it is determined complete. A refund application is complete if it is filed on a permitted form and contains:*

(a) *The taxpayer's name, address, identifying number, and signature.*

(b) *Sufficient information, whether on the application or attachments, to permit mathematical verification of the amount of the refund.*

(c) *The amount claimed.*

(d) *The specific grounds upon which the refund is claimed.*

(e) *The taxable years or periods involved.*

(3) *Within 30 days after receipt of the refund application, the department shall examine the application and notify the applicant of any apparent errors or omissions and request any additional information the department is permitted by law to require. An application shall be considered complete upon receipt of all requested information and correction of any error or omission for which the applicant was timely notified, or when the time for such notification has expired, whichever is later.*

(4) *Interest shall not commence until 90 days after a complete refund application has been filed and the amount of overpayment has not been refunded to the taxpayer or applied as a credit to the taxpayer's account. If the department and the taxpayer mutually agree that an audit or verification is necessary in order to determine the taxpayer's entitlement to the refund, interest shall not commence until the audit or verification of the claim is final.*

(5) *If a tax is adjudicated unconstitutional and refunds are ordered by the court, interest shall not commence on complete applications until 90 days after the adjudication becomes final and unappealable or 90 days after a complete application has been filed, whichever is later.*

(6) *Interest shall be paid until a date determined by the department which shall be no more than 7 days prior to the date of the issuance of the refund warrant by the Comptroller.*

(7) *If the department intends to pay a refund claim prior to completion of an audit, the department may condition its payment of the refund claim upon the person filing a cash bond or surety bond in the amount of the refund claimed or making such other security arrangements satisfactory to protect the state's interests. The department may impose this condition only when it has reasonable cause to believe that it could not recover the amount of any refund paid in error from the person claiming the refund. The cash or surety bond shall be endorsed by a surety company authorized to do business in this state and shall be conditioned upon payment in full of the amount of any refund paid in error for any reason. The department shall provide a written notice of its determination that a cash or surety bond is required as a condition of payment prior to audit, in which event interest shall not commence until the person filing the claim satisfies this requirement. Such bond shall remain in place while the department retains a right pursuant to s. 95.091(3) to audit the refund claim. Upon completion of an audit of the claim, the department shall agree to a reduction in the bond amount equal to the portion of the refund claim approved by the department.*

(8) *Nothing in this section is intended to alter the department's right to audit or verify refund claims either before or after they are paid.*



(9) In the event that the department pays a refund claim that is later determined to have been paid in error, the person to whom the refund was paid shall be assessed interest on the amount of the erroneous refund payment, commencing with the date of the erroneous payment and continuing until the erroneous payment amount is repaid to the department. If the department determines that the erroneous refund claim was not due to reasonable cause, there shall be added a penalty in the amount of 10 percent of the erroneously refunded tax. If the department determines that the erroneous refund claim was due to fraud, there shall be added a penalty in the amount of 100 percent of the erroneously refunded tax.

(10) The provisions of this section shall apply with regard to refund claims filed on or after July 1, 1999, and beginning July 1, 2000, shall apply with regard to any then pending refund claims that were filed with the department prior to July 1, 1999.

(11) The department is authorized to adopt such rules, not inconsistent with the provisions of this section, as are necessary for the implementation of this section including, but not limited to, rules establishing the information necessary for a complete refund application, the procedures for denying an incomplete application, and the standards and guidelines to be applied in determining when to require a bond under the provisions of subsection (7).

(12) The rate of interest shall be the adjusted rate established pursuant to s. 213.235, except that the annual rate of interest shall never be greater than 11 percent. This annual rate of interest shall be applied to all refunds of taxes administered by the department except for corporate income taxes and emergency excise taxes governed by ss. 220.721 and 220.723.

Section 24. Subsection (1) of section 198.15, Florida Statutes, is amended to read:

198.15 When tax due; extension; interest; penalty.—

(1) The tax imposed by this chapter is due and payable on or before the last day prescribed by law for paying the federal estate tax pursuant to the initial estate tax return and shall be paid by the personal representative to the department. The department shall extend the time for payment of the tax or any part of the tax if the time for paying the federal estate tax is extended, provided the personal representative files with the department a copy of the approved federal extension notice within 30 days after receiving such notice. No extension shall be for more than 1 year, and the aggregate of extensions with respect to any estate shall not exceed 10 years from the due date. In such case, the amount in respect of which the extension is granted shall be paid on or before the date of the expiration of the period of the extension, unless a further extension is granted. If the time for the payment is thus extended, there shall be collected, as part of such amount, interest thereon at the adjusted rate established pursuant to s. 213.235 of 1 percent per month of the amount due from the due date of the tax to the date the same is paid.

Section 25. Subsection (5) of section 198.155, Florida Statutes, is amended to read:

198.155 Payment of tax on generation-skipping transfers.—

(5) If the tax, or any portion thereof, is not paid before it becomes delinquent, it shall bear interest from the due date until paid at the adjusted rate established pursuant to s. 213.235 of 1 percent per month for each month or fraction thereof that it is delinquent.

Section 26. Subsection (3) of section 198.16, Florida Statutes, is amended to read:

198.16 Notice of determination of deficiency in federal tax to be filed with department.—

(3) If, based upon any deficiency and the ground therefor, it shall appear that the amount of tax previously paid is less than the amount of tax owing, the difference, together with interest at the adjusted rate established pursuant to s. 213.235 of 1 percent per month from the due date of the tax, shall be paid upon notice and demand by the department. In the event the personal representative or person required to return and pay such tax shall fail to give the notice required by this section, any additional tax which shall be owing may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment at any time prior to the filing of such notice or within 30 days after the

delinquent filing of such notice, notwithstanding the provisions of s. 198.28.

Section 27. Subsection (2) of section 198.18, Florida Statutes, is amended to read:

198.18 Failure to pay tax; penalties; delinquent or deficient taxes, interest.—

(2) Any deficiency in tax or any tax payment not received by the department on or before the due date as provided in s. 198.15, in addition to any other penalties, shall bear interest at the adjusted rate established pursuant to s. 213.235 of 1 percent per month of the amount due from the due date until paid. The department may settle or compromise such interest pursuant to s. 213.21.

Section 28. Subsection (2) of section 199.282, Florida Statutes, 1998 Supplement, is amended to read:

199.282 Penalties for violation of this chapter.—

(2) If any annual or nonrecurring tax is not paid by the statutory due date, then despite any extension granted under s. 199.232(6), interest shall run on the unpaid balance from such due date until paid at the adjusted rate established pursuant to s. 213.235 of 12 percent per year.

Section 29. Paragraph (c) of subsection (2) of section 201.17, Florida Statutes, is amended to read:

201.17 Penalties for failure to pay tax required.—

(2) If any document, instrument, or paper upon which the tax under this chapter is imposed, upon audit or at time of recordation, does not show the proper amount of tax paid, or if the tax imposed by this chapter on any document, instrument, or paper is not timely reported and paid as required by s. 201.133, the person or persons liable for the tax upon the document, instrument, or paper shall be subject to:

(c) Payment of interest to the Department of Revenue, accruing from the date the tax is due until paid, at the adjusted rate established pursuant to s. 213.235 of 1 percent per month, based on the amount of tax not paid.

Section 30. Section 203.06, Florida Statutes, is amended to read:

203.06 Interest on delinquent payments.—Any payments as imposed in this chapter, if not received by the Department of Revenue on or before the due date as provided by law, shall include, as an additional part of such amount due, interest at the adjusted rate established pursuant to s. 213.235 of 1 percent per month, accruing from the date due until paid.

Section 31. For the purpose of incorporating the amendment to section 203.06, Florida Statutes, in a reference thereto, section 203.62, Florida Statutes, is reenacted to read:

203.62 Applicability of specified sections of part I.—The provisions of ss. 203.01, 203.012, 203.013, 203.02, 203.03, 203.04, 203.06, and 203.07 shall be applicable to the levy and collection of taxes imposed pursuant to this part as if fully set out in this part.

Section 32. Subsection (2) of section 206.44, Florida Statutes, is amended to read:

206.44 Penalty and interest for failure to report on time; penalty and interest on tax deficiencies.—

(2) Any payment that is not received by the department on or before the due date as provided in s. 206.43 shall bear interest at the adjusted rate established pursuant to s. 213.235 of 1 percent per month, from the date due until paid. Interest on any delinquent tax shall be calculated beginning on the 21st day of the month for which the tax is due, except as otherwise provided in this part.

Section 33. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, subsection (1) of section 206.06, Florida Statutes, is reenacted to read:

206.06 Estimate of amount of fuel taxes due and unpaid.—

(1) Whenever any terminal supplier, importer, exporter, or wholesaler neglects or refuses to make and file any report for any calendar

month, as required by the fuel tax laws of this state, or files an incorrect or fraudulent report, or is in default in the payment of any fuel taxes and penalties thereon payable under the laws of this state, the department shall, from any information it may be able to obtain from its office or elsewhere, estimate the number of gallons of motor fuel with respect to which the terminal supplier, importer, exporter, or wholesaler has become liable for taxes under the fuel tax laws of this state and the amount of taxes due and payable thereon, to which sum shall be added a penalty and interest as provided in s. 206.44.

Section 34. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, section 206.94, Florida Statutes, is reenacted to read:

206.94 Department may estimate diesel fuels sold or used.—When any person neglects or refuses to file any report as required by s. 206.91 or files an incorrect or fraudulent report, the department shall determine, after investigation, the number of gallons of diesel fuels with respect to which the person has incurred liability under this part for any particular period and fix the amount of taxes due and payable thereon, to which taxes due shall be added the penalties and interest imposed by s. 206.44 as a penalty for the default of such person. The department may settle or compromise such penalties pursuant to s. 213.21.

Section 35. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, section 206.97, Florida Statutes, is reenacted to read:

206.97 Applicability of specified sections of part I.—The provisions of ss. 206.01, 206.02, 206.026, 206.027, 206.028, 206.04, 206.051, 206.052, 206.054, 206.055, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25, 206.27, 206.28, 206.41, 206.415, 206.416, 206.43, 206.435, 206.44, 206.48, 206.49, 206.56, 206.59, 206.606, 206.608, 206.61, and 206.62 of part I of this chapter shall, as far as lawful or practicable, be applicable to the tax herein levied and imposed and to the collection thereof as if fully set out in this part. However, no provision of any such section shall apply if it conflicts with any provision of this part.

Section 36. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, subsection (3) of section 206.9915, Florida Statutes, is reenacted to read:

206.9915 Legislative intent and general provisions.—

(3) The provisions of ss. 206.01, 206.02, 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.416, 206.42, 206.425, 206.44, 206.48, 206.49, 206.56, 206.59, 206.86, 206.87, 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.8745, 206.94, 206.945, and 206.9815 shall, as far as lawful or practicable, be applicable to the levy and collection of taxes imposed pursuant to this part as if fully set out in this part and made expressly applicable to the taxes imposed herein.

Section 37. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, paragraph (a) of subsection (2) of section 336.021, Florida Statutes, as amended by section 16 of chapter 97-54, Laws of Florida, is reenacted to read:

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

(2)(a) The tax collected by the department pursuant to subsection (1) shall be transferred to the Ninth-cent Fuel Tax Trust Fund, which fund is created for distribution to the counties pursuant to paragraph (1)(d). The department shall deduct the administrative costs incurred by it in collecting, administering, enforcing, and distributing back to the counties the tax, which administrative costs may not exceed 2 percent of collections authorized by this section. The total administrative cost shall be prorated among those counties levying the tax according to the following formula, which shall be revised on July 1 of each year: Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of chapter 212 on June 30th of the preceding state fiscal year, and one-third of the amount deducted shall be based on the county's share of the total

amount of the tax collected during the preceding state fiscal year. The department has the authority to prescribe and publish all forms upon which reports shall be made to it and other forms and records deemed to be necessary for proper administration and collection of the tax levied by any county and shall adopt rules necessary to enforce this section, which rules shall have the full force and effect of law. The provisions of ss. 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.45, 206.48, 206.49, 206.56, 206.59, 206.626, 206.67, 206.672, 206.673, 206.6735, 206.674, 206.6741, 206.6745, 206.94, and 206.945 shall, as far as practicable, be applicable to the levy and collection of the tax imposed pursuant to this section as if fully set out in this section.

Section 38. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, paragraph (a) of subsection (2) of section 336.025, Florida Statutes, as amended by section 18 of chapter 97-54, Laws of Florida, is reenacted to read:

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

(2)(a) The tax levied pursuant to paragraph (1)(a) shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to paragraph (1)(b) shall be collected and remitted in the same manner provided by s. 206.41(1)(e). The taxes remitted pursuant to this section shall be transferred to the Local Option Fuel Tax Trust Fund, which fund is created for distribution to the county and eligible municipal governments within the county in which the tax was collected and which fund is subject to the service charge imposed in chapter 215. The tax shall be distributed monthly by the department in the same manner provided by s. 336.021(1)(c) and (d). The department shall deduct the administrative costs incurred by it in collecting, administering, enforcing, and distributing back to the counties the tax, which administrative costs may not exceed 2 percent of collections authorized by this section. The total administrative costs shall be prorated among those counties levying the tax according to the following formula, which shall be revised on July 1 of each year: Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of chapter 212 on June 30 of the preceding state fiscal year, and one-third of the amount deducted shall be based on the county's share of the total amount of the tax collected during the preceding state fiscal year. The department has the authority to prescribe and publish all forms upon which reports shall be made to it and other forms and records deemed to be necessary for proper administration and collection of the taxes levied by any county and shall promulgate such rules as may be necessary for the enforcement of this section, which rules shall have the full force and effect of law. The provisions of ss. 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.45, 206.48, 206.49, 206.56, 206.59, 206.626, 206.67, 206.672, 206.673, 206.6735, 206.674, 206.6741, 206.6745, 206.94, and 206.945 shall, as far as practicable, be applicable to the levy and collection of taxes imposed pursuant to this section as if fully set out in this section.

Section 39. Subsection (2) of section 207.007, Florida Statutes, is amended to read:

207.007 Offenses; penalties and interest.—

(2) In addition to any other penalties, any delinquent tax shall bear interest at the *adjusted rate established pursuant to s. 213.235 of 1 percent per month, or fraction thereof*, calculated from the date the tax was due. If the department enters into a cooperative reciprocal agreement under the provisions of s. 207.0281, the department shall collect and distribute all interest due to other jurisdictions at the same rate as if such interest were due to the state.

Section 40. Subsection (1) and paragraph (a) of subsection (4) of section 211.076, Florida Statutes, are amended to read:

211.076 Interest and penalties; failure to pay tax or file return; estimated tax underpayments.—

(1) If any part of the tax imposed by this part is not paid on or before the due date, interest shall be added to the amount due at the *adjusted rate established pursuant to s. 213.235 of 12 percent per year* from the due date until the date of payment.

(4)(a) Except as provided in paragraph (c), the taxpayer is liable for interest at the *adjusted rate established pursuant to s. 213.235 of 12 percent per year* and a penalty at the rate of 12 percent per year on any underpayment of estimated tax determined under this subsection.

Section 41. Paragraph (f) of subsection (1) and paragraph (d) of subsection (2) of section 211.33, Florida Statutes, are amended to read:

211.33 Administration of the tax; returns; delinquency penalties and interest; departmental inspections of records.—

(1)

(f) Except as provided in subparagraph 3., the taxpayer shall be liable for interest at the *adjusted rate established pursuant to s. 213.235 of 12 percent per year* and for a penalty in an amount determined at the rate of 20 percent per year upon the amount of any underpayment of estimated tax determined under this paragraph.

1. The amount of any underpayment of estimated tax shall be the excess of:

a. The amount of the installment which would be required to be paid if the estimated tax were equal to 80 percent of the tax shown on the return for the taxable year or, if no return were filed, 80 percent of the tax for such year, over

b. The amount, if any, of the installment paid on or before the last date prescribed for payment.

2. The period of the underpayment for which interest and penalties shall apply shall commence on the date the installment was required to be paid and shall terminate on the date on which the amount of underpayment is paid. A payment of estimated tax on any installment date shall be considered a payment of any previous underpayment only to the extent such payment exceeds the amount of the installment determined under sub-subparagraph 1.a. for such installment date.

3. No penalty or interest for underpayment of any installment of estimated tax shall be imposed if the total amount of all such payments made on or before the last date prescribed for the payment of such installment equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were the lesser of:

a. An amount equal to 80 percent of the tax finally due for the taxable year; or

b. An amount equal to the tax shown on the taxpayer's return for the preceding taxable year, if a return showing a liability for tax was filed by the taxpayer for the preceding year.

(2)

(d) In addition to the delinquency penalty provided in paragraph (c), the department shall assess interest on the unpaid balance of any such tax which becomes delinquent, without regard to any extensions, at the *adjusted rate established pursuant to s. 213.235 of 12 percent per year*, from April 1 to the date of payment. Interest prescribed by this paragraph shall be deemed assessed upon the assessment of the tax and shall be collected and paid in the same manner.

Section 42. Subsection (3) of section 212.12, Florida Statutes, 1998 Supplement, is amended to read:

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

(3) When any dealer, or other person charged herein, fails to remit the tax, or any portion thereof, on or before the day when such tax is required by law to be paid, there shall be added to the amount due interest *on at the rate of 1 percent per month* of the amount due from the date due until paid *at the adjusted rate established pursuant to s. 213.235*. Interest on the delinquent tax shall be calculated beginning on

the 21st day of the month following the month for which the tax is due, except as otherwise provided in this chapter.

Section 43. For the purpose of incorporating the amendment to section 212.12, Florida Statutes, 1998 Supplement, in a reference thereto, paragraph (e) of subsection (6) of section 193.501, Florida Statutes, is reenacted to read:

193.501 Assessment of lands subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted.—

(6) The following terms whenever used as referred to in this section have the following meanings unless a different meaning is clearly indicated by the context:

(e) "Deferred tax liability" means an amount equal to the difference between the total amount of taxes that would have been due in March in each of the previous years in which the conveyance or covenant was in effect if the property had been assessed under the provisions of s. 193.011 and the total amount of taxes actually paid in those years when the property was assessed under the provisions of this section, plus interest on that difference computed as provided in s. 212.12(3).

Section 44. For the purpose of incorporating the amendment to section 212.12, Florida Statutes, 1998 Supplement, in a reference thereto, paragraph (b) of subsection (9) of section 193.503, Florida Statutes, is reenacted to read:

193.503 Classification and assessment of historic property used for commercial or certain nonprofit purposes.—

(9)

(b) For purposes of this subsection, "deferred tax liability" means an amount equal to the difference between the total amount of taxes that would have been due in March if the property had been assessed under the provisions of s. 193.011 and the total amount of taxes actually paid in those years when the property was assessed under the provisions of this section, plus interest on that difference computed as provided in s. 212.12(3).

Section 45. For the purpose of incorporating the amendment to section 212.12, Florida Statutes, 1998 Supplement, in a reference thereto, subsection (8) of section 193.505, Florida Statutes, is reenacted to read:

193.505 Assessment of historically significant property when development rights have been conveyed or historic preservation restrictions have been covenanted.—

(8) For the purposes of this section, the term "deferred tax liability" means an amount equal to the difference between the total amount of taxes which would have been due in March in each of the previous years in which a covenant executed and accepted pursuant to this section was in effect if the property had been assessed under the provisions of s. 193.011 irrespective of any negative impact on fair market value that restrictions imposed pursuant to this section may have caused and the total amount of taxes actually paid in those years, plus interest on that difference computed as provided in s. 212.12(3).

Section 46. For the purpose of incorporating the amendment to section 212.12, Florida Statutes, 1998 Supplement, in a reference thereto, subsection (7) of section 196.1997, Florida Statutes, is reenacted to read:

196.1997 Ad valorem tax exemptions for historic properties.—

(7) To qualify for an exemption, the property owner must enter into a covenant or agreement with the governing body for the term for which the exemption is granted. The form of the covenant or agreement must be established by the Department of State and must require that the character of the property, and the qualifying improvements to the property, be maintained during the period that the exemption is granted. The covenant or agreement shall be binding on the current property owner, transferees, and their heirs, successors, or assigns. Violation of the covenant or agreement results in the property owner being subject to the payment of the differences between the total amount of taxes which would have been due in March in each of the previous years in which the covenant or agreement was in effect had the property not received the

exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s. 212.12(3).

Section 47. Section 220.807, Florida Statutes, is amended to read:

220.807 ~~Determination of~~ Rate of interest.—

(1) The annual rate of interest applicable to this chapter shall be the adjusted rate established *pursuant to s. 213.235* ~~by the executive director of the Department of Revenue under subsection (2).~~

(2) ~~If the adjusted prime rate charged by banks, rounded to the nearest full percent, during either:~~

(a) ~~The 6-month period ending on September 30 of any calendar year; or~~

(b) ~~The 6-month period ending on March 31 of any calendar year,~~

~~differs from the interest rate in effect on either such date, the executive director of the Department of Revenue shall, within 20 days, establish an adjusted rate of interest equal to such adjusted prime rate.~~

(3) ~~An adjusted rate of interest established under this section shall become effective:~~

(a) ~~On January 1 of the succeeding year, if based upon the adjusted prime rate for the 6-month period ending on September 30; or~~

(b) ~~On July 1 of the same calendar year, if based upon the adjusted prime rate for the 6-month period ending on March 31.~~

(4) ~~For the purposes of this section, "adjusted prime rate charged by banks" means the average predominant prime rate quoted by commercial banks to large business, as determined by the Board of Governors of the Federal Reserve System.~~

(5) ~~Once established, an adjusted rate of interest shall remain in effect until an adjustment is made under subsection (2).~~

Section 48. Paragraph (c) of subsection (2) of section 624.5092, Florida Statutes, is amended to read:

624.5092 Administration of taxes; payments.—

(2)

(c) When any taxpayer fails to pay any amount due under this section, or any portion thereof, on or before the day when such tax or installment of tax is required by law to be paid, there shall be added to the amount due interest at the *adjusted rate established pursuant to s. 213.235* ~~of 12 percent per year~~ from the date due until paid.

Section 49. *The Department of Revenue shall examine the impact of sections 19-48 and, by January 1, 2000, the executive director of the Department of Revenue shall submit to the Speaker of the House of Representatives, the President of the Senate, and the chairs of the finance and taxation committees of the Legislature a report containing recommendations for the effective and efficient implementation of said sections and methods to minimize their fiscal impact. These may include ways to increase voluntary compliance with the state's tax laws.*

Section 50. Effective September 1, 1999, subsection (1) of section 561.501, Florida Statutes, is amended to read:

561.501 Surcharge on sale of alcoholic beverages for consumption on the premises; penalty.—

(1) Notwithstanding s. 561.50 or any other provision of the Beverage Law, a surcharge of ~~6.67~~ 10 cents is imposed upon each ounce of liquor and each 4 ounces of wine, a surcharge of ~~4~~ 6 cents is imposed on each 12 ounces of cider, and a surcharge of ~~2.67~~ 4 cents is imposed on each 12 ounces of beer sold at retail for consumption on premises licensed by the division as an alcoholic beverage vendor.

Section 51. Effective September 1, 1999, paragraph (a) of subsection (4) of section 561.121, Florida Statutes, is amended to read:

561.121 Deposit of revenue.—

(4) State funds collected pursuant to s. 561.501 shall be paid into the State Treasury and credited to the following accounts:

(a) ~~Thirteen and six-tenths percent~~ ~~Nine and eight-tenths~~ of the surcharge on the sale of alcoholic beverages for consumption on premises shall be transferred to the Children and Adolescents Substance Abuse Trust Fund, which shall remain with the Department of *Children and Family Health and Rehabilitative Services* for the purpose of funding programs directed at reducing and eliminating substance abuse problems among children and adolescents.

Section 52. Except as otherwise provided herein, this act shall take effect July 1, 1999.

And the title is amended as follows: Remove from the title of the bill: the entire title and insert in lieu thereof: A bill to be entitled An act relating to taxation; providing a short title; specifying a period during which the sale of clothing below a specified value shall be exempt from the tax on sales, use, and other transactions; defining "clothing"; providing exceptions; authorizing the Department of Revenue to adopt rules; providing an appropriation; providing for a rebate of state taxes in the form of a residential electric utility credit; providing conditions with respect to the credit; providing for submission of certain information to the Public Service Commission by utilities providing residential electric utility service; providing for calculation of reimbursement amounts by the commission; providing for distribution of funds to such utilities; providing for audits; providing legislative intent with respect to the credit; directing the commission to provide certain services; providing rulemaking authority; providing an appropriation; prohibiting any county which was not levying a school impact fee on January 1, 1999, from levying such fee during a specified period; limiting the amount of such fees that may be collected by a county during that period; providing procedures for reimbursing a county for revenues lost during that period based on fees which exceed the limitation which were in effect prior thereto; providing duties of the Comptroller; specifying the purposes for which such reimbursed funds may be used; providing for rules; creating a Florida School Impact Fee Policy Commission; providing for appointment and qualifications of members; providing administrative duties of the Legislative Committee on Intergovernmental Relations; providing duties of the commission; providing for a report; providing an appropriation; amending ss. 199.023 and 199.052, F.S.; revising the definition of "affiliated group" to include limited liability companies connected through membership interest with a common parent for purposes of intangible personal property taxes; revising provisions which allow affiliated groups to file a consolidated return, to include such limited liability companies; amending s. 199.032, F.S.; reducing the rate of the annual intangible personal property tax; amending s. 199.033, F.S.; reducing the rates of the tax on securities in a Florida's Future Investment Fund to conform; amending s. 199.185, F.S.; increasing the percentage of accounts receivable that is exempt from intangible personal property taxes; retaining legislative intent to exempt all accounts receivable on a future date; increasing the exemption from the annual tax granted to natural persons; providing an exemption from the annual tax for taxpayers who are not natural persons; amending s. 212.05, F.S.; reducing the rate of the sales tax on charges for telecommunication service from 7 percent to 6.5 percent; providing for application of such tax; providing legislative intent to further reduce the rate in a subsequent year; amending s. 212.12, F.S., to conform; specifying the application date of such reduced rate for charges billed on a monthly cycle; amending s. 212.11, F.S.; revising the filing deadline applicable to sales tax dealers who are required to calculate and pay estimated tax liability; increasing the threshold for determining whether a dealer is subject to said requirement; amending ss. 212.04 and 212.15, F.S., to conform; creating s. 213.235, F.S.; providing for determination of the annual rate of interest applicable to tax payment deficiencies; creating s. 213.255, F.S.; providing for payment of interest on overpayments of taxes, payment of taxes not due, or taxes paid in error with respect to taxes administered by the Department of Revenue if refund is not made within a specified period; providing requirements for refund applications and determination of completeness thereof; requiring a bond or other security under certain conditions; providing for interest and penalties with respect to refunds paid in error; providing application; providing for rules; amending ss. 198.15 and 198.18, F.S., relating to the rate of interest on delinquent estate taxes and taxes for which an extension is granted, s. 198.155, F.S., relating to the rate of interest on delinquent tax on generation-skipping transfers, s. 198.16, F.S., relating to the rate of interest on deficiencies in such taxes, s. 199.282, F.S., relating to the rate of interest on delinquent intangible personal property taxes, s.

201.17, F.S., relating to the rate of interest on delinquent excise taxes on documents, and s. 203.06, F.S., relating to the rate of interest on delinquent gross receipts taxes, to conform; reenacting s. 203.62, F.S., relating to the gross receipts tax on interstate and international telecommunications services, to incorporate the amendment to s. 203.06, F.S., in a reference thereto; amending s. 206.44, F.S., relating to the rate of interest on delinquent motor fuel taxes, to conform; reenacting ss. 206.06(1), 206.94, 206.97, 206.9915(3), 336.021(2)(a), and 336.025(2)(a), F.S., relating to estimated fuel taxes, tax on diesel fuel, tax on fuel and other pollutants, the ninth-cent fuel tax on motor and diesel fuel, and the local option tax on motor and diesel fuel for county transportation systems, to incorporate the amendment to s. 206.44, F.S., in references thereto; amending s. 207.007, F.S., relating to the rate of interest on delinquent tax on the operation of commercial motor vehicles, ss. 211.076 and 211.33, F.S., relating to the rate of interest on delinquent taxes and underpayment of estimated taxes on oil and gas production and severance of minerals, and s. 212.12, F.S., relating to the rate of interest on delinquent taxes on sales, use, and other transactions, to conform; reenacting ss. 193.501(6)(e), 193.503(9)(b), and 193.505(8), F.S., relating to the interest on a deferred tax liability due upon a change in assessment status of certain conservation or recreation land or historic properties, and s. 196.1997(7), F.S., relating to the interest on taxes which become due when property is no longer eligible for a historic property tax exemption, to incorporate the amendment to s. 212.12, F.S., in references thereto; amending s. 220.807, F.S., relating to the interest rate applicable to the corporate income tax code, and s. 624.5092, F.S., relating to the rate of interest on delinquent insurance premium taxes, to conform; requiring a report by the Department of Revenue; amending s. 561.501, F.S.; reducing the alcoholic beverage surcharges on liquor, wine, cider, and beer sold for consumption on the premises; amending s. 561.121, F.S.; increasing the portion of the surcharge which is transferred to the Children and Adolescents Substance Abuse Trust Fund; providing effective dates.

On motion by Senator Lee, the Senate refused to concur in the House amendment to **CS for SB 318** and acceded to the request for a conference committee. The action of the Senate was certified to the House.

The Honorable Toni Jennings, President

I am directed to inform the Senate that the House of Representatives has passed CS for SB 140, with amendment(s), and requests the concurrence of the Senate or, failing to concur, requests the Senate to appoint a committee of conference to meet with a like committee appointed by the Speaker to resolve the differences between the houses.

John B. Phelps, Clerk

**CS for SB 140**—A bill to be entitled An act relating to the tax on sales, use, and other transactions; specifying a period during which the sale of clothing shall be exempt from such tax; defining "clothing" for purposes of the exemption; providing for rules; providing an appropriation; providing an effective date.

**House Amendment 1 (022407)(with title amendment)**—Remove from the bill: Everything after the enacting clause and insert in lieu thereof:

Section 1. (1) *This section may be cited as the "Florida Residents Tax Relief Act of 1999."* (2) *No tax levied under the provisions of chapter 212, Florida Statutes, shall be collected on sales of clothing having a taxable value of \$50 or less during the period from 12:01 a.m., July 31, 1999, through midnight, August 6, 1999.*

(3) *As used in this section, "clothing" means any article of wearing apparel, including footwear, intended to be worn on or about the human body. For purposes of this section, "clothing" does not include watches, watchbands, jewelry, handbags, handkerchiefs, umbrellas, or headbands.*

(4) *This section does not apply to sales within a theme park or entertainment complex, as defined in s. 509.013(9), Florida Statutes, or within a public lodging establishment, as defined in s. 509.013(4), Florida Statutes.*

(5) *The provisions of chapter 120, Florida Statutes, to the contrary notwithstanding, the Department of Revenue is authorized to adopt rules to carry out the provisions of this section.*

(6) *This section shall take effect upon this act becoming a law.*

Section 2. (1) *The sum of \$200,000 is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of administering section 1 of this act.*

(2) *This section shall take effect upon this act becoming a law.*

Section 3. (1) *Each residential electric utility customer account of an electric utility, as defined in s. 366.02(2), Florida Statutes, receiving active residential electric utility service on August 1, 1999, shall be provided a one-time, nonrecurring rebate. The rebate shall be given in the form of a \$25 credit, payable from the General Revenue Fund, on each account's electric utility service billing in August of 1999. The credit shall be awarded as follows:*

(1) *The Florida Public Service Commission shall direct each utility to provide the credit on the electric service account of each residential electric service customer that is active on August 1, 1999, as provided by this section. The language to appear on the utility bill shall identify the credit as a "Florida Tax Rebate." The credit shall be reflected on the bills for applicable customer accounts starting on August 1, 1999, and continuing through the utility's standard billing cycles, said credit being applied to the bill up to the total amount owed each month for electric service. When a bill for electric service is less than the credit, the balance of the credit shall be applied toward the account in subsequent billing months until the total credit has been depleted. All undistributed credits which cannot be distributed, for whatever reason, shall be accounted for by the utility and returned to the Comptroller no later than January 1, 2000.*

(2) *Each electric utility providing residential electric utility service in the state shall, by July 10, 1999, certify to the Florida Public Service Commission the total number of residential electric utility accounts active on July 1, 1999.*

(3) *Upon receipt of the certification required by subsection (2), the commission shall promptly calculate the amount of funds necessary to reimburse the utilities for the credits by multiplying 75 percent of the total number of residential accounts active on July 1, 1999, by \$25. The commission shall also calculate the reasonable utility computer reprogramming costs necessary to administer the credit by multiplying 75 percent of the total number of residential accounts active on July 1, 1999, by the following rates:*

(a) *Two dollars for electric utilities providing residential electric service to fewer than 5,000 residential accounts on July 1, 1999.*

(b) *One dollar for electric utilities providing residential electric service to 5,000 to 10,000 residential accounts on July 1, 1999.*

(c) *Forty cents for electric utilities providing residential electric service to 10,001 to 50,000 residential accounts on July 1, 1999.*

(d) *Twenty cents for electric utilities providing residential electric service to 50,001 to 100,000 residential accounts on July 1, 1999.*

(e) *Fifteen cents for electric utilities providing residential electric service to 100,001 to 300,000 residential accounts on July 1, 1999.*

(f) *Five cents for electric utilities providing residential electric service to 300,001 to 1,500,000 residential accounts on July 1, 1999.*

(g) *Three cents for electric utilities providing residential electric service to more than 1,500,000 residential accounts on July 1, 1999.*

(4) *The commission shall produce a list of the utilities detailing the necessary funds to provide 75 percent of the \$25 credit and reprogramming costs. The commission shall certify this list to the Comptroller, the President of the Senate, the Speaker of the House of Representatives, and the Governor by July 20, 1999.*

(5) *On or before August 1, 1999, the Comptroller shall distribute funds to each individual electric utility based on the list submitted by the commission under subsection (4). The Comptroller shall make appropriate adjustments as funds are available to ensure an equal credit to each specified electric utility customer as provided by this section.*

(6) *Each electric utility providing residential electric utility service in the state shall, by August 10, 1999, recertify to the commission the total number of residential electric utility accounts active on August 1, 1999.*

(7) Upon receipt of the certification required by subsection (6), the commission shall promptly calculate the amount of funds necessary to reimburse the utilities for the credits by multiplying the number of residential accounts active on August 1, 1999, by \$25. The commission shall also calculate the reasonable utility computer reprogramming costs necessary to administer the credit by multiplying the number of residential accounts active on August 1, 1999, by the following rates:

(a) Two dollars for electric utilities providing residential electric service to fewer than 5,000 residential accounts on August 1, 1999.

(b) One dollar for electric utilities providing residential electric service to 5,000 to 10,000 residential accounts on August 1, 1999.

(c) Forty cents for electric utilities providing residential electric service to 10,001 to 50,000 residential accounts on August 1, 1999.

(d) Twenty cents for electric utilities providing residential electric service to 50,001 to 100,000 residential accounts on August 1, 1999.

(e) Fifteen cents for electric utilities providing residential electric service to 100,001 to 300,000 residential accounts on August 1, 1999.

(f) Five cents for electric utilities providing residential electric service to 300,001 to 1,500,000 residential accounts on August 1, 1999.

(g) Three cents for electric utilities providing residential electric service to more than 1,500,000 residential accounts on August 1, 1999.

(8) The commission shall produce a list of the utilities detailing the necessary funds to provide the \$25 credit and reprogramming costs less payments already distributed under subsection (5). The commission shall certify this list to the Comptroller, the President of the Senate, the Speaker of the House of Representatives, and the Governor by August 20, 1999.

(9) On or before September 1, 1999, the Comptroller shall distribute funds to each individual electric utility based on the list submitted by the commission under subsection (8). The Comptroller shall make appropriate adjustments as funds are available to ensure an equal credit to each specified electric utility customer as provided by this section.

(10) Upon the request of the Comptroller, the President of the Senate, the Speaker of the House of Representatives, or the Governor, the commission shall audit the number of residential utility accounts filed by any one or more utilities pursuant to subsection (2) or subsection (6). The cost of any such audit shall be paid for out of the Florida Public Service Regulatory Trust Fund.

It is the intent of the Legislature that this electric utility credit represent a rebate of various state taxes paid by households to the State of Florida. It is also the intent of the Legislature that this credit not require any increase or decrease in current utility rates as established on the effective date of this act. Prior to the application of this credit, amounts owed by each customer and gross receipts of electric utilities shall be calculated without regard to the existence of the credit. As a result, the amounts due from each customer, including, but not limited to, rates, state and local taxes, franchise fees, and any other applicable charges, shall not be affected by the existence of this credit. Furthermore, gross receipts, for purposes of the gross receipts tax levied pursuant to s. 203.01, Florida Statutes, shall not be affected by the existence of this credit.

(2) This section shall take effect upon this act becoming a law.

Section 4. (1) The Florida Public Service Commission is directed to make arrangements for the efficient administration of section 3, including, but not limited to, providing a toll-free number for customer inquiries, and making supplemental information available through the Internet.

(2) This section shall take effect upon this act becoming a law.

Section 5. (1) The Florida Public Service Commission has authority to adopt rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to implement the provisions of this act.

(2) This section shall take effect upon this act becoming a law.

Section 6. (1) There is hereby appropriated \$177 million from the General Revenue Fund to be disbursed to Florida utility companies for

a one-time rebate of state taxes by means of a reduction in customer utility bills as provided by this act.

(2) This section shall take effect upon this act becoming a law.

Section 7. (1) Any county which was not levying a school impact fee on January 1, 1999, may not levy any school impact fee during the period beginning July 1, 1999, through June 30, 2000.

(2) During the period beginning July 1, 1999, through June 30, 2000, any school impact fee collected by a county may not exceed \$500 per dwelling unit. If a county was levying a school impact fee in excess of \$500 per dwelling unit on January 1, 1999, the county may collect only the first \$500 of the fee due on each dwelling unit during that period.

(3) This section shall take effect upon this act becoming a law.

Section 8. (1) If a county was levying a school impact fee in excess of \$500 per dwelling unit on January 1, 1999, and the fee becomes due during the period beginning July 1, 1999, through June 30, 2000, the county may receive funds from the Comptroller under the following procedures:

(1) The county must provide to the Comptroller the number of dwellings upon which the school impact fee would have been imposed and the amount of fees which would have been collected on those dwellings under the January 1, 1999, fee schedule during the period beginning July 1, 1999, through June 30, 2000. However, if the county adopted an ordinance increasing their school impact fee on or before February 1, 1999, the county shall report the fees which would have been collected under that ordinance for the period beginning July 1, 1999, through June 30, 2000. The county shall also indicate how much money was actually collected on those dwellings during that period. This information shall be provided in a manner designated by the Comptroller's office.

(2) In the manner designated by the Comptroller's office, the county shall provide the information specified under subsection (1) and any additional information required by rule quarterly as follows: not later than November 15, 1999, for the quarter ending September 30, 1999; not later than February 15, 2000, for the quarter ending December 31, 1999; not later than May 15, 2000, for the quarter ending March 31, 2000; not later than August 15, 2000, for the quarter ending June 30, 2000.

(3)(a) Once all claims are received for the quarter, the Comptroller shall distribute the funds appropriated by the Legislature by paying each county which makes a proper and timely application the difference between the school impact fees permitted to be collected for the quarter pursuant to section 7 and this section, and the fees which would have been collected if the school impact fees in place on January 1, 1999, were fully enforceable during that quarter. However, if the county adopted an ordinance increasing their school impact fee on or before February 1, 1999, then the Comptroller shall distribute the funds appropriated by the Legislature to that county based on the difference between the school impact fees permitted to be collected for the quarter pursuant to section 7 and this section, and the fees which would have been in place under that ordinance.

(b) If the funds appropriated by the Legislature are insufficient to pay all valid and timely claims made for any quarter under this section, the Comptroller shall prorate the claims for such quarter and carry forward to the next quarter any unpaid claim amounts for payment after such next quarter's claims are paid.

(c) If additional funds remain after the distributions under this section, the Comptroller shall return the excess funds to the General Revenue Fund by September 30, 2000.

(4) Funds distributed pursuant to this section shall not be used to defray operating expenses, but shall be used only for the following purposes:

(a) To eliminate or reduce use of portable classrooms;

(b) To create new student stations; or

(c) To repair or renovate existing schools to increase capacity.

(5) The Comptroller has the authority to adopt rules to implement this section.

(2) This section shall not take effect upon this act becoming a law.

Section 9. (1) *The Florida School Impact Fee Policy Commission is hereby created, to serve through June 30, 2000.*

(2)(a) *The commission shall be composed of the following 15 members, who shall be appointed within 30 days after the effective date of this section:*

1. *Six members selected by the Governor, none of whom shall be a member of the Legislature at the time of appointment, as follows: one representative from a local school board, and five representatives at large.*

2. *Four members selected by the Speaker of the House of Representatives, as follows: one member of the majority party and one member of the minority party in the House of Representatives, one representative from a local school board, and one representative at large.*

3. *Four members selected by the President of the Senate, as follows: one member of the majority party and one member of the minority party in the Senate, one representative from a local school board, and one representative at large.*

4. *The Commissioner of Education or the commissioner's designee.*

(b) *Vacancies in the membership of the commission shall be filled in the same manner as the original appointments.*

(c) *All state agencies are directed to cooperate with and assist the commission to the fullest extent possible. All local governments are encouraged to assist and cooperate with the commission as necessary.*

(d) *The Legislative Committee on Intergovernmental Relations is authorized to employ technical support and to incur expenses related to the official duties of the commission, and to expend funds appropriated to the committee for carrying out the official duties of the commission.*

(e) *Commission members shall not receive remuneration for their services but shall be reimbursed by the Legislative Committee on Intergovernmental Relations for travel and per diem expenses in accordance with s. 112.061, Florida Statutes.*

(3)(a) *The commission shall act as an advisory and recommendatory body to the Governor and the Legislature.*

(b) *The commission shall convene its initial meeting within 60 days after the effective date of this section. At its initial meeting, the commission shall select a chair and shall adopt rules of procedure. Thereafter, the commission shall convene at the call of the chair.*

(c) *The commission shall study the use of impact fees to finance school construction, the alternative methods of funding school construction, and the pros and cons of each method of funding.*

(d) *The commission shall formulate tax policies which take into account school construction revenue needs, the availability of alternative funding mechanisms, and other accepted tax policy goals, including fairness and ease of administration.*

(e) *The commission shall issue a report to the Governor, the Speaker of the House of Representatives, and the President of the Senate no later than February 1, 2000, summarizing its findings, stating its conclusions, and proposing any recommended statutory changes related to the tax laws of the state.*

(4) *This section shall take effect upon this act becoming a law.*

Section 10. (1) *There is appropriated to the Legislative Committee on Intergovernmental Relations from the General Revenue Fund the sum of \$150,000 to be used for the Florida School Impact Fee Policy Commission.*

(2) This section shall take effect upon this act becoming a law.

Section 11. Effective January 1, 2000, subsection (8) of section 199.023, Florida Statutes, 1998 Supplement, is amended to read:

199.023 Definitions.—As used in this chapter:

(8) “Affiliated group of corporations” means one or more chains of corporations or limited liability companies connected through stock own-

ership or membership interest in a limited liability company with a common parent corporation or limited liability company, providing that:

(a) Stock or membership interest in a limited liability company possessing at least 80 percent of the voting power of all classes of stock or membership interest in a limited liability company and at least 80 percent of each class of the nonvoting stock or membership interest in a limited liability company of each corporation or limited liability company, except for the common parent corporation or limited liability company, is owned directly by one or more of the other corporations or limited liability companies; and

(b) The common parent corporation or limited liability company directly owns stock or membership interest in a limited liability company possessing at least 80 percent of the voting power of all classes of stock or membership interest in a limited liability company and at least 80 percent of each class of the nonvoting stock or membership interest in a limited liability company of at least one of the other corporations or limited liability companies.

As used in this subsection, the term “nonvoting stock or membership interest in a limited liability company” does not include nonvoting stock or membership interest in a limited liability company which is limited and preferred as to dividends. For the purposes of this chapter, a common parent may be a corporation or a limited liability company.

Section 12. Effective January 1, 2000, section 199.032, Florida Statutes, is amended to read:

199.032 Levy of annual tax.—An annual tax of 1.752 mills is hereby imposed on each dollar of the just valuation of all intangible personal property which has a taxable situs in this state, except for notes and other obligations for the payment of money, other than bonds, which are secured by mortgage, deed of trust, or other lien upon real property situated in the state. This tax shall be assessed and collected as provided in this chapter.

Section 13. Effective January 1, 2000, subsection (1) of section 199.033, Florida Statutes, is amended to read:

199.033 Securities in a Florida's Future Investment Fund; tax rate.—

(1) Notwithstanding the provisions of this chapter, the tax imposed under s. 199.032 on securities in a Florida's Future Investment Fund shall apply at the rate of 1.601-85 mills when the average daily balance in such funds exceeds \$2 billion and at the rate of 1.451-70 mills when the average daily balance in such funds exceeds \$5 billion.

Section 14. Effective January 1, 2000, subsection (10) of section 199.052, Florida Statutes, 1998 Supplement, is amended to read:

199.052 Annual tax returns; payment of annual tax.—

(10) An affiliated group of corporations may elect to make a consolidated return for any year. The election shall be made by timely filing a consolidated return. Once made, an election may not be revoked, and it is binding for the tax year. The mere making of a consolidated return shall not in itself provide a business situs in this state for intangible personal property held by a corporation or limited liability company. The fact that members of an affiliated group own stock in corporations or membership interest in limited liability companies which do not qualify under the stock ownership or membership interest in a limited liability company requirements as members of an affiliated group shall not preclude the filing of a consolidated return on behalf of the qualified members. Where a consolidated return is made, intercompany accounts, including the capital stock or membership interest in a limited liability company of an includable corporation or limited liability company, other than the parent, owned by another includable corporation or limited liability company, shall not be subject to annual taxation. However, capital stock or membership interest in a limited liability company and other intercompany accounts of a nonqualified member of the affiliated group shall be subject to annual tax. Each consolidated return shall be accompanied by documentation identifying all intercompany accounts and containing such other information as the department shall require. Failure to timely file a consolidated return shall not prejudice the taxpayer's right to file a consolidated return, provided that the failure to file a consolidated return is limited to 1 year and the taxpayer's intent to file a consolidated return is evidenced by the taxpayer having filed a consoli-



dated return for the 3 years prior to the year the return was not timely filed.

Section 15. Effective January 1, 2000, paragraph (l) of subsection (1) and subsection (2) of section 199.185, Florida Statutes, 1998 Supplement, are amended to read:

199.185 Property exempted from annual and nonrecurring taxes.—

(1) The following intangible personal property shall be exempt from the annual and nonrecurring taxes imposed by this chapter:

(l) ~~Two-thirds~~ ~~One-third~~ of the accounts receivable arising or acquired in the ordinary course of a trade or business which are owned, controlled, or managed by a taxpayer on January 1, 2000 ~~1999~~, and thereafter. It is the intent of the Legislature that, pursuant to future legislative action, the portion of such accounts receivable exempt from taxation be increased to ~~two-thirds~~ ~~for taxes levied on January 1, 2000,~~ ~~and further increased~~ to all such accounts receivable on January 1, 2001, and thereafter. This exemption does not apply to accounts receivable which arise outside the taxpayer's ordinary course of trade or business. For the purposes of this chapter, the term "accounts receivable" means a business debt that is owed by another to the taxpayer or the taxpayer's assignee in the ordinary course of trade or business and is not supported by negotiable instruments. Accounts receivable include, but are not limited to, credit card receivables, charge card receivables, credit receivables, margin receivables, inventory or other floor plan financing, lease payments past due, conditional sales contracts, retail installment sales agreements, financing lease contracts, and a claim against a debtor usually arising from sales or services rendered and which is not necessarily due or past due. The examples specified in this paragraph shall be deemed not to be supported by negotiable instruments. The term "negotiable instrument" means a written document that is legally capable of being transferred by indorsement or delivery. The term "indorsement" means the act of a payee or holder in writing his or her name on the back of an instrument without further qualifying words other than "pay to the order of" or "pay to" whereby the property is assigned and transferred to another.

(2)(a) With respect to the ~~first mill~~ of the annual tax, every natural person is entitled each year to an exemption of the first ~~\$100,000~~ ~~\$20,000~~ of the value of property otherwise subject to said tax. A husband and wife filing jointly ~~are entitled to shall have~~ an exemption of ~~\$200,000~~ ~~\$40,000~~. Every taxpayer that is not a natural person is entitled each year to an exemption of the first \$100,000 of the value of property otherwise subject to tax.

(b) ~~With respect to the last mill of the annual tax, every natural person is entitled each year to an exemption of the first \$100,000 of the value of property otherwise subject to said tax. A husband and wife filing jointly shall have an exemption of \$200,000.~~

Agents and fiduciaries, other than guardians and custodians under a gifts-to-minors act, filing as such may not claim this exemption on behalf of their principals or beneficiaries; however, if the principal or beneficiary returns the property held by the agent or fiduciary and is a natural person, the principal or beneficiary may claim the exemption. No taxpayer shall be entitled to more than one exemption under ~~this subsection paragraph (a) and one exemption under paragraph (b)~~. This exemption shall not apply to that intangible personal property described in s. 199.023(1)(d).

Section 16. Paragraph (e) of subsection (1) of section 212.05, Florida Statutes, 1998 Supplement, is amended to read:

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

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

(e)1. *Effective January 1, 2000*, at the rate of 6.5 ~~6~~ percent on *the total charge charges* for:

~~a.—All telegraph messages and long distance telephone calls beginning and terminating in this state, telecommunication service as defined in s. 203.012, and those services described in s. 203.012(2)(a). The tax shall be applied to the total charge for each message, call, or other segment or component of telecommunication service for which a customer is charged. It is the intent of the Legislature that, pursuant to future legislative action, the rate at which telecommunication service as defined in s. 203.012 and those services described in s. 203.012(2)(a) are taxed be reduced to 6 percent on January 1, 2001, except that the tax rate for charges for telecommunication service is 7 percent.~~

2. *At the rate of 7 percent on the total charge for electrical power or energy.*

3. *At the rate of 6 percent on charges for:*

~~a.b.~~ Any television system program service.

~~b.e.~~ The installation of telecommunication and telegraphic equipment.

~~d.—Electrical power or energy, except that the tax rate for charges for electrical power or energy is 7 percent.~~

4.2. For purposes of this chapter, "television system program service" means the transmitting, by any means, of any audio or video signal to a subscriber for other than retransmission, or the installing, connecting, reconnecting, disconnecting, moving, or changing of any equipment related to such service. For purposes of this chapter, the term "telecommunication service" does not include local service provided through a pay telephone. The provisions of s. 212.17(3), regarding credit for tax paid on charges subsequently found to be worthless, shall be equally applicable to any tax paid under the provisions of this section on charges for telecommunication or telegraph services or electric power subsequently found to be uncollectible. The word "charges" in this paragraph does not include any excise or similar tax levied by the Federal Government, any political subdivision of the state, or any municipality upon the purchase or sale of telecommunication, television system program, or telegraph service or electric power, which tax is collected by the seller from the purchaser.

5.3. Telegraph messages and telecommunication services which originate or terminate in this state, other than interstate private communication services, and are billed to a customer, telephone number, or device located within this state are taxable under this paragraph. Interstate private communication services are taxable under this paragraph as follows:

a. One hundred percent of the charge imposed at each channel termination point within this state;

b. One hundred percent of the charge imposed for the total channel mileage between each channel termination point within this state; and

c. The portion of the interstate interoffice channel mileage charge as determined by multiplying said charge times a fraction, the numerator of which is the air miles between the last channel termination point in this state and the vertical and horizontal coordinates, 7856 and 1756, respectively, and the denominator of which is the air miles between the last channel termination point in this state and the first channel termination point outside this state. The denominator of this fraction shall be adjusted, if necessary, by adding the numerator of said fraction to similarly determined air miles in the state in which the other channel termination point is located, so that the summation of the apportionment factor for this state and the apportionment factor for the other state is not greater than one, to ensure that no more than 100 percent of the interstate interoffice channel mileage charge can be taxed by this state and another state.

6.4. The tax imposed pursuant to this paragraph shall not exceed \$50,000 per calendar year on charges to any person for interstate telecommunications services defined in s. 203.012(4) and (7)(b), if the majority of such services used by such person are for communications originating outside of this state and terminating in this state. This exemption shall only be granted to holders of a direct pay permit issued pursuant to this subparagraph. No refunds shall be given for taxes paid prior to receiving a direct pay permit. Upon application, the department may issue a direct pay permit to the purchaser of telecommunications services authorizing such purchaser to pay tax on such services directly to



the department. Any vendor furnishing telecommunications services to the holder of a valid direct pay permit shall be relieved of the obligation to collect and remit the tax on such service. Tax payments and returns pursuant to a direct pay permit shall be monthly. For purposes of this subparagraph, the term "person" shall be limited to a single legal entity and shall not be construed as meaning a group or combination of affiliated entities or entities controlled by one person or group of persons.

7.5. If the sale of a television system program service, as defined in this paragraph, also involves the sale of an item exempt under s. 212.08(7)(j), the tax shall be applied to the value of the taxable service when it is sold separately. If the company does not offer this service separately, the consideration paid shall be separately identified and stated with respect to the taxable and exempt portions of the transaction as a condition of the exemption, except that the amount identified as taxable shall not be less than the cost of the service.

Section 17. Subsection (11) of section 212.12, Florida Statutes, 1998 Supplement, is amended to read:

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

(11) The department is authorized to provide by rule the tax amounts and brackets applicable to all taxable transactions that occur in counties that have a surtax at a rate other than 1 percent which transactions would otherwise have been transactions taxable at the rate of 6 percent. Likewise, the department is authorized to promulgate by rule the tax amounts and brackets applicable to transactions taxable at 3 percent pursuant to s. 212.08(3), transactions taxable at ~~7 percent~~ pursuant to s. 212.05(1)(e) 1. and 2., and on transactions which would otherwise have been so taxable in counties which have adopted a discretionary sales surtax.

Section 18. *With respect to charges for telecommunication service that are regularly billed on a monthly cycle, the changes in the sales tax rate provided for by the amendment to s. 212.05, Florida Statutes, 1998 Supplement, by this act shall apply to charges appearing on any bill dated on or after February 1, 2000.*

Section 19. Subsections (1) and (4) of section 212.11, Florida Statutes, 1998 Supplement, are amended to read:

212.11 Tax returns and regulations.—

(1)(a) Each dealer shall calculate his or her estimated tax liability for any month by one of the following methods:

1. Sixty-six percent of the current month's liability pursuant to this chapter as shown on the tax return;
2. Sixty-six percent of the tax reported on the tax return pursuant to this chapter by a dealer for the taxable transactions occurring during the corresponding month of the preceding calendar year; or
3. Sixty-six percent of the average tax liability pursuant to this chapter for those months during the preceding calendar year in which the dealer reported taxable transactions.

(b) For the purpose of ascertaining the amount of tax payable under this chapter, it shall be the duty of all dealers to file a return and remit the tax, on or before the 20th day of the month, *or on or before the 28th day of the month if the dealer is complying with paragraph (a)*, to the department, upon forms prepared and furnished by it or in a format prescribed by it. Such return must show the rentals, admissions, gross sales, or purchases, as the case may be, arising from all leases, rentals, admissions, sales, or purchases taxable under this chapter during the preceding calendar month.

(c) However, the department may require:

1. A quarterly return and payment when the tax remitted by the dealer for the preceding four calendar quarters did not exceed \$1,000.
2. A semiannual return and payment when the tax remitted by the dealer for the preceding four calendar quarters did not exceed \$500.
3. An annual return and payment when the tax remitted by the dealer for the preceding four calendar quarters did not exceed \$100.

4. A quarterly return and monthly payment when the tax remitted by the dealer for the preceding four calendar quarters exceeded \$1,000 but did not exceed \$12,000.

(d) The department may authorize dealers who are newly required to file returns and pay tax quarterly to file returns and remit the tax for the 3-month periods ending in February, May, August, and November, and may authorize dealers who are newly required to file returns and pay tax semiannually to file returns and remit the tax for the 6-month periods ending in May and November.

(e) The department shall accept returns, except those required to be initiated through an electronic data interchange, as timely if postmarked on or before the 20th day of the month, *or on or before the 28th day of the month if the dealer is required to file under paragraph (a)*; if the *filing date deadline* ~~20th day~~ falls on a Saturday, Sunday, or federal or state legal holiday, returns shall be accepted as timely if postmarked on the next succeeding workday. Any dealer who operates two or more places of business for which returns are required to be filed with the department and maintains records for such places of business in a central office or place shall have the privilege on each reporting date of filing a consolidated return for all such places of business in lieu of separate returns for each such place of business; however, such consolidated returns must clearly indicate the amounts collected within each county of the state. Any dealer who files a consolidated return shall calculate his or her estimated tax liability for each county by the same method the dealer uses to calculate his or her estimated tax liability on the consolidated return as a whole. Each dealer shall file a return for each tax period even though no tax is due for such period.

(f)1. A taxpayer who is required to remit taxes by electronic funds transfer shall make a return in a manner that is initiated through an electronic data interchange. The acceptable method of transfer, the method, form, and content of the electronic data interchange, giving due regard to developing uniform standards for formats as adopted by the American National Standards Institute, the circumstances under which an electronic data interchange shall serve as a substitute for the filing of another form of return, and the means, if any, by which taxpayers will be provided with acknowledgments, shall be as prescribed by the department. The department must accept such returns as timely if initiated and accepted on or before the 20th day of the month, *or on or before the 28th day of the month if the dealer is required to file under paragraph (a)*. If the *filing date deadline* ~~20th day~~ falls on a Saturday, Sunday, or federal or state legal holiday, returns must be accepted as timely if initiated and accepted on the next succeeding workday.

2. The department may waive the requirement to make a return through an electronic data interchange due to problems arising from the taxpayer's computer capabilities, data systems changes, and taxpayer operating procedures. To obtain a waiver, the taxpayer shall demonstrate in writing to the department that such circumstances exist.

(4)(a) Each dealer who is subject to the tax imposed by this chapter and who paid such tax for the preceding state fiscal year in an amount greater than or equal to ~~\$200,000~~ ~~\$100,000~~ shall calculate the amount of estimated tax due pursuant to this section for any month as provided in paragraph (1)(a).

(b) The amount of any estimated tax shall be due, payable, and remitted by electronic funds transfer by the ~~28th~~ ~~20th~~ day of the month for which it is estimated. The difference between the amount of estimated tax paid and the actual amount of tax due under this chapter for such month shall be due and payable by the first day of the following month and remitted by electronic funds transfer by the ~~28th~~ ~~20th~~ day thereof.

(c) Any dealer who is eligible to file a consolidated return and who paid the tax imposed by this chapter for the immediately preceding state fiscal year in an amount greater than or equal to ~~\$200,000~~ ~~\$100,000~~ or would have paid the tax in such amount if he or she had filed a consolidated return shall be subject to the provisions of this subsection notwithstanding an election by the dealer in any month to file a separate return.

(d) A dealer engaged in the business of selling boats, motor vehicles, or aircraft who made at least one sale of a boat, motor vehicle, or aircraft with a sales price of ~~\$200,000~~ ~~\$100,000~~ or greater in the previous state fiscal year may qualify for payment of estimated sales tax pursuant to the provisions of this paragraph. To qualify, a dealer must apply annually to the department prior to October 1, and, if qualified, the depart-

ment must grant the application for payment of estimated sales tax pursuant to this paragraph for the following calendar year. In lieu of the method for calculating estimated sales tax liability pursuant to subparagraph (1)(a)3., a qualified dealer must calculate that option as 66 percent of the average tax liability pursuant to this chapter for all sales excluding the sale of each boat, motor vehicle, or aircraft with a sales price of \$200,000 \$100,000 or greater during the state fiscal year ending the year in which the application is made. A qualified dealer must also remit the sales tax for each sale of a boat, motor vehicle, or aircraft with a sales price of \$200,000 \$100,000 or greater by either electronic funds transfer on the date of the sale or on a form prescribed by the department and postmarked on the date of the sale.

(e) The penalty provisions of this chapter, except s. 212.12(2)(c), apply to the provisions of this subsection.

Section 20. Subsection (4) of section 212.04, Florida Statutes, 1998 Supplement, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.—

(4) Each person who exercises the privilege of charging admission taxes, as herein defined, shall apply for, and at that time shall furnish the information and comply with the provisions of s. 212.18 not inconsistent herewith and receive from the department, a certificate of right to exercise such privilege, which certificate shall apply to each place of business where such privilege is exercised and shall be in the manner and form prescribed by the department. Such certificate shall be issued upon payment to the department of a registration fee of \$5 by the applicant. Each person exercising the privilege of charging such admission taxes as herein defined shall cause to be kept records and accounts showing the admission which shall be in the form as the department may from time to time prescribe, inclusive of records of all tickets numbered and issued for a period of not less than the time within which the department may, as permitted by s. 95.091(3), make an assessment with respect to any admission evidenced by such records and accounts, and inclusive of all bills or checks of customers who are charged any of the taxes defined herein, showing the charge made to each for that period. The department is empowered to use each and every one of the powers granted herein to the department to discover the amount of tax to be paid by each such person and to enforce the payment thereof as are hereby granted the department for the discovery and enforcement of the payment of taxes hereinafter levied on the sales of tangible personal property. The failure of any person to pay such taxes before the 21st day of the succeeding month after the taxes are collected, *except as otherwise provided in this chapter*, shall render such person liable to the same penalties that are hereafter imposed upon such person for being delinquent in the payment of taxes imposed upon the sales of tangible personal property; the failure of any person to render returns and to pay taxes as prescribed herein shall render such person subject to the same penalties, by way of charges for delinquencies, at the rate of 10 percent per month for a total amount of tax delinquent up to a total of 50 percent of such tax and at the rate of 100-percent penalty for attempted evasion of payment of any such tax or for any attempt to file false or misleading returns that are required to be filed by the department.

Section 21. Subsection (1) of section 212.15, Florida Statutes, is amended to read:

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

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

Section 22. Section 213.235, Florida Statutes, is created to read:

213.235 Determination of interest on deficiencies.—

(1) *The annual rate of interest applicable to tax payment deficiencies shall be the adjusted rate established by the executive director of the department under subsection (2). This annual rate of interest is applicable to all taxes enumerated in s. 213.05 unless otherwise provided.*

(2) *If the adjusted prime rate charged by banks, rounded to the nearest full percent, during either:*

(a) *The 6-month period ending on September 30 of any calendar year; or*

(b) *The 6-month period ending on March 31 of any calendar year, differs from the interest rate in effect on such date, the executive director of the department shall, within 20 days, establish an adjusted rate of interest equal to such adjusted prime rate.*

(3) *An adjusted rate of interest established under this section shall become effective:*

(a) *On January 1 of the succeeding year, if based upon the adjusted prime rate for the 6-month period ending on September 30; or*

(b) *On July 1 of the same calendar year, if based upon the adjusted prime rate for the 6-month period ending on March 31.*

(4) *For the purposes of this section, "adjusted prime rate charged by banks" means the average predominant prime rate quoted by commercial banks to large businesses, as determined by the Board of Governors of the Federal Reserve System.*

(5) *Once established, an adjusted rate of interest shall remain in effect until an adjustment is made under subsection (2).*

Section 23. Section 213.255, Florida Statutes, is created to read:

213.255 Interest.—*Interest shall be paid on overpayments of taxes, payment of taxes not due, or taxes paid in error, subject to the following conditions:*

(1) *A refund application must be filed with the department within the time specified by s. 215.26.*

(2) *A refund application shall not be processed until it is determined complete. A refund application is complete if it is filed on a permitted form and contains:*

(a) *The taxpayer's name, address, identifying number, and signature.*

(b) *Sufficient information, whether on the application or attachments, to permit mathematical verification of the amount of the refund.*

(c) *The amount claimed.*

(d) *The specific grounds upon which the refund is claimed.*

(e) *The taxable years or periods involved.*

(3) *Within 30 days after receipt of the refund application, the department shall examine the application and notify the applicant of any apparent errors or omissions and request any additional information the department is permitted by law to require. An application shall be considered complete upon receipt of all requested information and correction of any error or omission for which the applicant was timely notified, or when the time for such notification has expired, whichever is later.*

(4) *Interest shall not commence until 90 days after a complete refund application has been filed and the amount of overpayment has not been refunded to the taxpayer or applied as a credit to the taxpayer's account. If the department and the taxpayer mutually agree that an audit or verification is necessary in order to determine the taxpayer's entitlement to the refund, interest shall not commence until the audit or verification of the claim is final.*

(5) *If a tax is adjudicated unconstitutional and refunds are ordered by the court, interest shall not commence on complete applications until 90 days after the adjudication becomes final and unappealable or 90 days after a complete application has been filed, whichever is later.*

(6) *Interest shall be paid until a date determined by the department which shall be no more than 7 days prior to the date of the issuance of the refund warrant by the Comptroller.*

(7) *If the department intends to pay a refund claim prior to completion of an audit, the department may condition its payment of the refund*

claim upon the person filing a cash bond or surety bond in the amount of the refund claimed or making such other security arrangements satisfactory to protect the state's interests. The department may impose this condition only when it has reasonable cause to believe that it could not recover the amount of any refund paid in error from the person claiming the refund. The cash or surety bond shall be endorsed by a surety company authorized to do business in this state and shall be conditioned upon payment in full of the amount of any refund paid in error for any reason. The department shall provide a written notice of its determination that a cash or surety bond is required as a condition of payment prior to audit, in which event interest shall not commence until the person filing the claim satisfies this requirement. Such bond shall remain in place while the department retains a right pursuant to s. 95.091(3) to audit the refund claim. Upon completion of an audit of the claim, the department shall agree to a reduction in the bond amount equal to the portion of the refund claim approved by the department.

(8) Nothing in this section is intended to alter the department's right to audit or verify refund claims either before or after they are paid.

(9) In the event that the department pays a refund claim that is later determined to have been paid in error, the person to whom the refund was paid shall be assessed interest on the amount of the erroneous refund payment, commencing with the date of the erroneous payment and continuing until the erroneous payment amount is repaid to the department. If the department determines that the erroneous refund claim was not due to reasonable cause, there shall be added a penalty in the amount of 10 percent of the erroneously refunded tax. If the department determines that the erroneous refund claim was due to fraud, there shall be added a penalty in the amount of 100 percent of the erroneously refunded tax.

(10) The provisions of this section shall apply with regard to refund claims filed on or after July 1, 1999, and beginning July 1, 2000, shall apply with regard to any then pending refund claims that were filed with the department prior to July 1, 1999.

(11) The department is authorized to adopt such rules, not inconsistent with the provisions of this section, as are necessary for the implementation of this section including, but not limited to, rules establishing the information necessary for a complete refund application, the procedures for denying an incomplete application, and the standards and guidelines to be applied in determining when to require a bond under the provisions of subsection (7).

(12) The rate of interest shall be the adjusted rate established pursuant to s. 213.235, except that the annual rate of interest shall never be greater than 11 percent. This annual rate of interest shall be applied to all refunds of taxes administered by the department except for corporate income taxes and emergency excise taxes governed by ss. 220.721 and 220.723.

Section 24. Subsection (1) of section 198.15, Florida Statutes, is amended to read:

198.15 When tax due; extension; interest; penalty.—

(1) The tax imposed by this chapter is due and payable on or before the last day prescribed by law for paying the federal estate tax pursuant to the initial estate tax return and shall be paid by the personal representative to the department. The department shall extend the time for payment of the tax or any part of the tax if the time for paying the federal estate tax is extended, provided the personal representative files with the department a copy of the approved federal extension notice within 30 days after receiving such notice. No extension shall be for more than 1 year, and the aggregate of extensions with respect to any estate shall not exceed 10 years from the due date. In such case, the amount in respect of which the extension is granted shall be paid on or before the date of the expiration of the period of the extension, unless a further extension is granted. If the time for the payment is thus extended, there shall be collected, as part of such amount, interest thereon at the adjusted rate established pursuant to s. 213.235 of 1 percent per month of the amount due from the due date of the tax to the date the same is paid.

Section 25. Subsection (5) of section 198.155, Florida Statutes, is amended to read:

198.155 Payment of tax on generation-skipping transfers.—

(5) If the tax, or any portion thereof, is not paid before it becomes delinquent, it shall bear interest from the due date until paid at the adjusted rate established pursuant to s. 213.235 of 1 percent per month for each month or fraction thereof that it is delinquent.

Section 26. Subsection (3) of section 198.16, Florida Statutes, is amended to read:

198.16 Notice of determination of deficiency in federal tax to be filed with department.—

(3) If, based upon any deficiency and the ground therefor, it shall appear that the amount of tax previously paid is less than the amount of tax owing, the difference, together with interest at the adjusted rate established pursuant to s. 213.235 of 1 percent per month from the due date of the tax, shall be paid upon notice and demand by the department. In the event the personal representative or person required to return and pay such tax shall fail to give the notice required by this section, any additional tax which shall be owing may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment at any time prior to the filing of such notice or within 30 days after the delinquent filing of such notice, notwithstanding the provisions of s. 198.28.

Section 27. Subsection (2) of section 198.18, Florida Statutes, is amended to read:

198.18 Failure to pay tax; penalties; delinquent or deficient taxes, interest.—

(2) Any deficiency in tax or any tax payment not received by the department on or before the due date as provided in s. 198.15, in addition to any other penalties, shall bear interest at the adjusted rate established pursuant to s. 213.235 of 1 percent per month of the amount due from the due date until paid. The department may settle or compromise such interest pursuant to s. 213.21.

Section 28. Subsection (2) of section 199.282, Florida Statutes, 1998 Supplement, is amended to read:

199.282 Penalties for violation of this chapter.—

(2) If any annual or nonrecurring tax is not paid by the statutory due date, then despite any extension granted under s. 199.232(6), interest shall run on the unpaid balance from such due date until paid at the adjusted rate established pursuant to s. 213.235 of 12 percent per year.

Section 29. Paragraph (c) of subsection (2) of section 201.17, Florida Statutes, is amended to read:

201.17 Penalties for failure to pay tax required.—

(2) If any document, instrument, or paper upon which the tax under this chapter is imposed, upon audit or at time of recordation, does not show the proper amount of tax paid, or if the tax imposed by this chapter on any document, instrument, or paper is not timely reported and paid as required by s. 201.133, the person or persons liable for the tax upon the document, instrument, or paper shall be subject to:

(c) Payment of interest to the Department of Revenue, accruing from the date the tax is due until paid, at the adjusted rate established pursuant to s. 213.235 of 1 percent per month, based on the amount of tax not paid.

Section 30. Section 203.06, Florida Statutes, is amended to read:

203.06 Interest on delinquent payments.—Any payments as imposed in this chapter, if not received by the Department of Revenue on or before the due date as provided by law, shall include, as an additional part of such amount due, interest at the adjusted rate established pursuant to s. 213.235 of 1 percent per month, accruing from the date due until paid.

Section 31. For the purpose of incorporating the amendment to section 203.06, Florida Statutes, in a reference thereto, section 203.62, Florida Statutes, is reenacted to read:

203.62 Applicability of specified sections of part I.—The provisions of ss. 203.01, 203.012, 203.013, 203.02, 203.03, 203.04, 203.06, and 203.07 shall be applicable to the levy and collection of taxes imposed pursuant to this part as if fully set out in this part.

Section 32. Subsection (2) of section 206.44, Florida Statutes, is amended to read:

206.44 Penalty and interest for failure to report on time; penalty and interest on tax deficiencies.—

(2) Any payment that is not received by the department on or before the due date as provided in s. 206.43 shall bear interest at the *adjusted rate established pursuant to s. 213.235 of 1 percent per month*, from the date due until paid. Interest on any delinquent tax shall be calculated beginning on the 21st day of the month for which the tax is due, except as otherwise provided in this part.

Section 33. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, subsection (1) of section 206.06, Florida Statutes, is reenacted to read:

206.06 Estimate of amount of fuel taxes due and unpaid.—

(1) Whenever any terminal supplier, importer, exporter, or wholesaler neglects or refuses to make and file any report for any calendar month, as required by the fuel tax laws of this state, or files an incorrect or fraudulent report, or is in default in the payment of any fuel taxes and penalties thereon payable under the laws of this state, the department shall, from any information it may be able to obtain from its office or elsewhere, estimate the number of gallons of motor fuel with respect to which the terminal supplier, importer, exporter, or wholesaler has become liable for taxes under the fuel tax laws of this state and the amount of taxes due and payable thereon, to which sum shall be added a penalty and interest as provided in s. 206.44.

Section 34. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, section 206.94, Florida Statutes, is reenacted to read:

206.94 Department may estimate diesel fuels sold or used.—When any person neglects or refuses to file any report as required by s. 206.91 or files an incorrect or fraudulent report, the department shall determine, after investigation, the number of gallons of diesel fuels with respect to which the person has incurred liability under this part for any particular period and fix the amount of taxes due and payable thereon, to which taxes due shall be added the penalties and interest imposed by s. 206.44 as a penalty for the default of such person. The department may settle or compromise such penalties pursuant to s. 213.21.

Section 35. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, section 206.97, Florida Statutes, is reenacted to read:

206.97 Applicability of specified sections of part I.—The provisions of ss. 206.01, 206.02, 206.026, 206.027, 206.028, 206.04, 206.051, 206.052, 206.054, 206.055, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25, 206.27, 206.28, 206.41, 206.415, 206.416, 206.43, 206.435, 206.44, 206.48, 206.49, 206.56, 206.59, 206.606, 206.608, 206.61, and 206.62 of part I of this chapter shall, as far as lawful or practicable, be applicable to the tax herein levied and imposed and to the collection thereof as if fully set out in this part. However, no provision of any such section shall apply if it conflicts with any provision of this part.

Section 36. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, subsection (3) of section 206.9915, Florida Statutes, is reenacted to read:

206.9915 Legislative intent and general provisions.—

(3) The provisions of ss. 206.01, 206.02, 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.416, 206.42, 206.425, 206.44, 206.48, 206.49, 206.56, 206.59, 206.86, 206.87, 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.8745, 206.94, 206.945, and 206.9815 shall, as far as lawful or practicable, be applicable to the levy and collection of taxes imposed pursuant to this part as if fully set out in this part and made expressly applicable to the taxes imposed herein.

Section 37. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, paragraph (a) of subsection (2) of section 336.021, Florida Statutes, as amended by section 16 of chapter 97-54, Laws of Florida, is reenacted to read:

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

(2)(a) The tax collected by the department pursuant to subsection (1) shall be transferred to the Ninth-cent Fuel Tax Trust Fund, which fund is created for distribution to the counties pursuant to paragraph (1)(d). The department shall deduct the administrative costs incurred by it in collecting, administering, enforcing, and distributing back to the counties the tax, which administrative costs may not exceed 2 percent of collections authorized by this section. The total administrative cost shall be prorated among those counties levying the tax according to the following formula, which shall be revised on July 1 of each year: Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of chapter 212 on June 30th of the preceding state fiscal year, and one-third of the amount deducted shall be based on the county's share of the total amount of the tax collected during the preceding state fiscal year. The department has the authority to prescribe and publish all forms upon which reports shall be made to it and other forms and records deemed to be necessary for proper administration and collection of the tax levied by any county and shall adopt rules necessary to enforce this section, which rules shall have the full force and effect of law. The provisions of ss. 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.45, 206.48, 206.49, 206.56, 206.59, 206.626, 206.87, 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.8745, 206.94, and 206.945 shall, as far as practicable, be applicable to the levy and collection of the tax imposed pursuant to this section as if fully set out in this section.

Section 38. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, paragraph (a) of subsection (2) of section 336.025, Florida Statutes, as amended by section 18 of chapter 97-54, Laws of Florida, is reenacted to read:

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

(2)(a) The tax levied pursuant to paragraph (1)(a) shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to paragraph (1)(b) shall be collected and remitted in the same manner provided by s. 206.41(1)(e). The taxes remitted pursuant to this section shall be transferred to the Local Option Fuel Tax Trust Fund, which fund is created for distribution to the county and eligible municipal governments within the county in which the tax was collected and which fund is subject to the service charge imposed in chapter 215. The tax shall be distributed monthly by the department in the same manner provided by s. 336.021(1)(c) and (d). The department shall deduct the administrative costs incurred by it in collecting, administering, enforcing, and distributing back to the counties the tax, which administrative costs may not exceed 2 percent of collections authorized by this section. The total administrative costs shall be prorated among those counties levying the tax according to the following formula, which shall be revised on July 1 of each year: Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of chapter 212 on June 30 of the preceding state fiscal year, and one-third of the amount deducted shall be based on the county's share of the total amount of the tax collected during the preceding state fiscal year. The department has the authority to prescribe and publish all forms upon which reports shall be made to it and other forms and records deemed to be necessary for proper administration and collection of the taxes levied by any county and shall promulgate such rules as may be necessary for the enforcement of this section, which rules shall have the full force and effect of law. The provisions of ss. 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.45, 206.48, 206.49, 206.56, 206.59, 206.626, 206.87, 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.94, and 206.945 shall, as far as practicable, be applicable

to the levy and collection of taxes imposed pursuant to this section as if fully set out in this section.

Section 39. Subsection (2) of section 207.007, Florida Statutes, is amended to read:

207.007 Offenses; penalties and interest.—

(2) In addition to any other penalties, any delinquent tax shall bear interest at the *adjusted rate established pursuant to s. 213.235 of 1 percent per month, or fraction thereof*, calculated from the date the tax was due. If the department enters into a cooperative reciprocal agreement under the provisions of s. 207.0281, the department shall collect and distribute all interest due to other jurisdictions at the same rate as if such interest were due to the state.

Section 40. Subsection (1) and paragraph (a) of subsection (4) of section 211.076, Florida Statutes, are amended to read:

211.076 Interest and penalties; failure to pay tax or file return; estimated tax underpayments.—

(1) If any part of the tax imposed by this part is not paid on or before the due date, interest shall be added to the amount due at the *adjusted rate established pursuant to s. 213.235 of 12 percent per year* from the due date until the date of payment.

(4)(a) Except as provided in paragraph (c), the taxpayer is liable for interest at the *adjusted rate established pursuant to s. 213.235 of 12 percent per year* and a penalty at the rate of 12 percent per year on any underpayment of estimated tax determined under this subsection.

Section 41. Paragraph (f) of subsection (1) and paragraph (d) of subsection (2) of section 211.33, Florida Statutes, are amended to read:

211.33 Administration of the tax; returns; delinquency penalties and interest; departmental inspections of records.—

(1)

(f) Except as provided in subparagraph 3., the taxpayer shall be liable for interest at the *adjusted rate established pursuant to s. 213.235 of 12 percent per year* and for a penalty in an amount determined at the rate of 20 percent per year upon the amount of any underpayment of estimated tax determined under this paragraph.

1. The amount of any underpayment of estimated tax shall be the excess of:

a. The amount of the installment which would be required to be paid if the estimated tax were equal to 80 percent of the tax shown on the return for the taxable year or, if no return were filed, 80 percent of the tax for such year, over

b. The amount, if any, of the installment paid on or before the last date prescribed for payment.

2. The period of the underpayment for which interest and penalties shall apply shall commence on the date the installment was required to be paid and shall terminate on the date on which the amount of underpayment is paid. A payment of estimated tax on any installment date shall be considered a payment of any previous underpayment only to the extent such payment exceeds the amount of the installment determined under sub-subparagraph 1.a. for such installment date.

3. No penalty or interest for underpayment of any installment of estimated tax shall be imposed if the total amount of all such payments made on or before the last date prescribed for the payment of such installment equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were the lesser of:

a. An amount equal to 80 percent of the tax finally due for the taxable year; or

b. An amount equal to the tax shown on the taxpayer's return for the preceding taxable year, if a return showing a liability for tax was filed by the taxpayer for the preceding year.

(2)

(d) In addition to the delinquency penalty provided in paragraph (c), the department shall assess interest on the unpaid balance of any such tax which becomes delinquent, without regard to any extensions, at the *adjusted rate established pursuant to s. 213.235 of 12 percent per year*, from April 1 to the date of payment. Interest prescribed by this paragraph shall be deemed assessed upon the assessment of the tax and shall be collected and paid in the same manner.

Section 42. Subsection (3) of section 212.12, Florida Statutes, 1998 Supplement, is amended to read:

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

(3) When any dealer, or other person charged herein, fails to remit the tax, or any portion thereof, on or before the day when such tax is required by law to be paid, there shall be added to the amount due interest *on at the rate of 1 percent per month* of the amount due from the date due until paid *at the adjusted rate established pursuant to s. 213.235*. Interest on the delinquent tax shall be calculated beginning on the 21st day of the month following the month for which the tax is due, except as otherwise provided in this chapter.

Section 43. For the purpose of incorporating the amendment to section 212.12, Florida Statutes, 1998 Supplement, in a reference thereto, paragraph (e) of subsection (6) of section 193.501, Florida Statutes, is reenacted to read:

193.501 Assessment of lands subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted.—

(6) The following terms whenever used as referred to in this section have the following meanings unless a different meaning is clearly indicated by the context:

(e) "Deferred tax liability" means an amount equal to the difference between the total amount of taxes that would have been due in March in each of the previous years in which the conveyance or covenant was in effect if the property had been assessed under the provisions of s. 193.011 and the total amount of taxes actually paid in those years when the property was assessed under the provisions of this section, plus interest on that difference computed as provided in s. 212.12(3).

Section 44. For the purpose of incorporating the amendment to section 212.12, Florida Statutes, 1998 Supplement, in a reference thereto, paragraph (b) of subsection (9) of section 193.503, Florida Statutes, is reenacted to read:

193.503 Classification and assessment of historic property used for commercial or certain nonprofit purposes.—

(9)

(b) For purposes of this subsection, "deferred tax liability" means an amount equal to the difference between the total amount of taxes that would have been due in March if the property had been assessed under the provisions of s. 193.011 and the total amount of taxes actually paid in those years when the property was assessed under the provisions of this section, plus interest on that difference computed as provided in s. 212.12(3).

Section 45. For the purpose of incorporating the amendment to section 212.12, Florida Statutes, 1998 Supplement, in a reference thereto, subsection (8) of section 193.505, Florida Statutes, is reenacted to read:

193.505 Assessment of historically significant property when development rights have been conveyed or historic preservation restrictions have been covenanted.—

(8) For the purposes of this section, the term "deferred tax liability" means an amount equal to the difference between the total amount of taxes which would have been due in March in each of the previous years in which a covenant executed and accepted pursuant to this section was in effect if the property had been assessed under the provisions of s.

193.011 irrespective of any negative impact on fair market value that restrictions imposed pursuant to this section may have caused and the total amount of taxes actually paid in those years, plus interest on that difference computed as provided in s. 212.12(3).

Section 46. For the purpose of incorporating the amendment to section 212.12, Florida Statutes, 1998 Supplement, in a reference thereto, subsection (7) of section 196.1997, Florida Statutes, is reenacted to read:

196.1997 Ad valorem tax exemptions for historic properties.—

(7) To qualify for an exemption, the property owner must enter into a covenant or agreement with the governing body for the term for which the exemption is granted. The form of the covenant or agreement must be established by the Department of State and must require that the character of the property, and the qualifying improvements to the property, be maintained during the period that the exemption is granted. The covenant or agreement shall be binding on the current property owner, transferees, and their heirs, successors, or assigns. Violation of the covenant or agreement results in the property owner being subject to the payment of the differences between the total amount of taxes which would have been due in March in each of the previous years in which the covenant or agreement was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s. 212.12(3).

Section 47. Section 220.807, Florida Statutes, is amended to read:

220.807 Determination of Rate of interest.—

(1) The annual rate of interest applicable to this chapter shall be the adjusted rate established pursuant to s. 213.235 by the executive director of the Department of Revenue under subsection (2).

(2) If the adjusted prime rate charged by banks, rounded to the nearest full percent, during either:

(a) The 6-month period ending on September 30 of any calendar year; or

(b) The 6-month period ending on March 31 of any calendar year, differs from the interest rate in effect on either such date, the executive director of the Department of Revenue shall, within 20 days, establish an adjusted rate of interest equal to such adjusted prime rate.

(3) An adjusted rate of interest established under this section shall become effective:

(a) On January 1 of the succeeding year, if based upon the adjusted prime rate for the 6-month period ending on September 30; or

(b) On July 1 of the same calendar year, if based upon the adjusted prime rate for the 6-month period ending on March 31.

(4) For the purposes of this section, "adjusted prime rate charged by banks" means the average predominant prime rate quoted by commercial banks to large business, as determined by the Board of Governors of the Federal Reserve System.

(5) Once established, an adjusted rate of interest shall remain in effect until an adjustment is made under subsection (2).

Section 48. Paragraph (c) of subsection (2) of section 624.5092, Florida Statutes, is amended to read:

624.5092 Administration of taxes; payments.—

(2)

(c) When any taxpayer fails to pay any amount due under this section, or any portion thereof, on or before the day when such tax or installment of tax is required by law to be paid, there shall be added to the amount due interest at the adjusted rate established pursuant to s. 213.235 of 12 percent per year from the date due until paid.

Section 49. The Department of Revenue shall examine the impact of sections 19-48 and, by January 1, 2000, the executive director of the Department of Revenue shall submit to the Speaker of the House of Representatives, the President of the Senate, and the chairs of the finance

and taxation committees of the Legislature a report containing recommendations for the effective and efficient implementation of said sections and methods to minimize their fiscal impact. These may include ways to increase voluntary compliance with the state's tax laws.

Section 50. Effective September 1, 1999, subsection (1) of section 561.501, Florida Statutes, is amended to read:

561.501 Surcharge on sale of alcoholic beverages for consumption on the premises; penalty.—

(1) Notwithstanding s. 561.50 or any other provision of the Beverage Law, a surcharge of 6.674 cents is imposed upon each ounce of liquor and each 4 ounces of wine, a surcharge of 46 cents is imposed on each 12 ounces of cider, and a surcharge of 2.674 cents is imposed on each 12 ounces of beer sold at retail for consumption on premises licensed by the division as an alcoholic beverage vendor.

Section 51. Effective September 1, 1999, paragraph (a) of subsection (4) of section 561.121, Florida Statutes, is amended to read:

561.121 Deposit of revenue.—

(4) State funds collected pursuant to s. 561.501 shall be paid into the State Treasury and credited to the following accounts:

(a) Thirteen and six-tenths percent ~~Nine and eight-tenths~~ of the surcharge on the sale of alcoholic beverages for consumption on premises shall be transferred to the Children and Adolescents Substance Abuse Trust Fund, which shall remain with the Department of *Children and Family Health and Rehabilitative Services* for the purpose of funding programs directed at reducing and eliminating substance abuse problems among children and adolescents.

Section 52. Except as otherwise provided herein, this act shall take effect July 1, 1999.

And the title is amended as follows: remove from the title of the bill: the entire title and insert in lieu thereof: A bill to be entitled An act relating to taxation; providing a short title; specifying a period during which the sale of clothing below a specified value shall be exempt from the tax on sales, use, and other transactions; defining "clothing"; providing exceptions; authorizing the Department of Revenue to adopt rules; providing an appropriation; providing for a rebate of state taxes in the form of a residential electric utility credit; providing conditions with respect to the credit; providing for submission of certain information to the Public Service Commission by utilities providing residential electric utility service; providing for calculation of reimbursement amounts by the commission; providing for distribution of funds to such utilities; providing for audits; providing legislative intent with respect to the credit; directing the commission to provide certain services; providing rulemaking authority; providing an appropriation; prohibiting any county which was not levying a school impact fee on January 1, 1999, from levying such fee during a specified period; limiting the amount of such fees that may be collected by a county during that period; providing procedures for reimbursing a county for revenues lost during that period based on fees which exceed the limitation which were in effect prior thereto; providing duties of the Comptroller; specifying the purposes for which such reimbursed funds may be used; providing for rules; creating a Florida School Impact Fee Policy Commission; providing for appointment and qualifications of members; providing administrative duties of the Legislative Committee on Intergovernmental Relations; providing duties of the commission; providing for a report; providing an appropriation; amending ss. 199.023 and 199.052, F.S.; revising the definition of "affiliated group" to include limited liability companies connected through membership interest with a common parent for purposes of intangible personal property taxes; revising provisions which allow affiliated groups to file a consolidated return, to include such limited liability companies; amending s. 199.032, F.S.; reducing the rate of the annual intangible personal property tax; amending s. 199.033, F.S.; reducing the rates of the tax on securities in a Florida's Future Investment Fund to conform; amending s. 199.185, F.S.; increasing the percentage of accounts receivable that is exempt from intangible personal property taxes; retaining legislative intent to exempt all accounts receivable on a future date; increasing the exemption from the annual tax granted to natural persons; providing an exemption from the annual tax for taxpayers who are not natural persons; amending s. 212.05, F.S.; reducing the rate of the sales tax on charges for telecommunication service from 7 percent to 6.5 percent; providing for application of such

tax; providing legislative intent to further reduce the rate in a subsequent year; amending s. 212.12, F.S., to conform; specifying the application date of such reduced rate for charges billed on a monthly cycle; amending s. 212.11, F.S.; revising the filing deadline applicable to sales tax dealers who are required to calculate and pay estimated tax liability; increasing the threshold for determining whether a dealer is subject to said requirement; amending ss. 212.04 and 212.15, F.S., to conform; creating s. 213.235, F.S.; providing for determination of the annual rate of interest applicable to tax payment deficiencies; creating s. 213.255, F.S.; providing for payment of interest on overpayments of taxes, payment of taxes not due, or taxes paid in error with respect to taxes administered by the Department of Revenue if refund is not made within a specified period; providing requirements for refund applications and determination of completeness thereof; requiring a bond or other security under certain conditions; providing for interest and penalties with respect to refunds paid in error; providing application; providing for rules; amending ss. 198.15 and 198.18, F.S., relating to the rate of interest on delinquent estate taxes and taxes for which an extension is granted, s. 198.155, F.S., relating to the rate of interest on delinquent tax on generation-skipping transfers, s. 198.16, F.S., relating to the rate of interest on deficiencies in such taxes, s. 199.282, F.S., relating to the rate of interest on delinquent intangible personal property taxes, s. 201.17, F.S., relating to the rate of interest on delinquent excise taxes on documents, and s. 203.06, F.S., relating to the rate of interest on delinquent gross receipts taxes, to conform; reenacting s. 203.62, F.S., relating to the gross receipts tax on interstate and international telecommunications services, to incorporate the amendment to s. 203.06, F.S., in a reference thereto; amending s. 206.44, F.S., relating to the rate of interest on delinquent motor fuel taxes, to conform; reenacting ss. 206.06(1), 206.94, 206.97, 206.9915(3), 336.021(2)(a), and 336.025(2)(a), F.S., relating to estimated fuel taxes, tax on diesel fuel, tax on fuel and other pollutants, the ninth-cent fuel tax on motor and diesel fuel, and the local option tax on motor and diesel fuel for county transportation systems, to incorporate the amendment to s. 206.44, F.S., in references thereto; amending s. 207.007, F.S., relating to the rate of interest on delinquent tax on the operation of commercial motor vehicles, ss. 211.076 and 211.33, F.S., relating to the rate of interest on delinquent taxes and underpayment of estimated taxes on oil and gas production and severance of minerals, and s. 212.12, F.S., relating to the rate of interest on delinquent taxes on sales, use, and other transactions, to conform; reenacting ss. 193.501(6)(e), 193.503(9)(b), and 193.505(8), F.S., relating to the interest on a deferred tax liability due upon a change in assessment status of certain conservation or recreation land or historic properties, and s. 196.1997(7), F.S., relating to the interest on taxes which become due when property is no longer eligible for a historic property tax exemption, to incorporate the amendment to s. 212.12, F.S., in references thereto; amending s. 220.807, F.S., relating to the interest rate applicable to the corporate income tax code, and s. 624.5092, F.S., relating to the rate of interest on delinquent insurance premium taxes, to conform; requiring a report by the Department of Revenue; amending s. 561.501, F.S.; reducing the alcoholic beverage surcharges on liquor, wine, cider, and beer sold for consumption on the premises; amending s. 561.121, F.S.; increasing the portion of the surcharge which is transferred to the Children and Adolescents Substance Abuse Trust Fund; providing effective dates.

On motion by Senator Cowin, the Senate refused to concur in the House amendment to **CS for SB 140** and acceded to the request for a conference committee. The action of the Senate was certified to the House.

The Honorable Toni Jennings, President

I am directed to inform the Senate that the House of Representatives has passed CS for SB 172, with amendment(s), and requests the concurrence of the Senate or, failing to concur, requests the Senate to appoint a committee of conference to meet with a like committee appointed by the Speaker to resolve the differences between the houses.

John B. Phelps, Clerk

**CS for SB 172**—A bill to be entitled An act relating to taxation; amending ss. 95.091, 193.063, 212.07, 212.11, 212.18, 213.053, 215.26, F.S.; creating ss. 213.235, 213.255, F.S.; amending certain statutes of limitations; reducing the period for tolling of the statute of limitations; prescribing circumstances for the tolling of the statute of limitations as

a result of administrative or judicial proceedings; providing for an extension for filing tangible personal property tax returns; providing for the annual issuance of resale certificates to active accounts; delaying the date for paying estimated taxes; increasing the minimum threshold for requiring payment of estimated taxes; authorizing the Department of Revenue to disclose to a dealer or taxpayer whether a specified certificate is active, canceled, inactive, or invalid; providing for periodic adjustment of the rate of interest to be charged on certain tax deficiencies; providing circumstances under which the Department of Revenue is to pay interest to the taxpayer; specifying when applications for refunds must be filed; directing the Department of Revenue to establish a toll-free number for the verification of valid registration numbers and resale certificates; directing the Department of Revenue to establish a system for receiving information from dealers regarding certificate numbers; directing the Department of Revenue to expand its dealer education program regarding the proper use of resale certificates; providing appropriations; providing an effective date.

**House Amendment 1 (703017)(with title amendment)**—Remove from the bill: Everything after the enacting clause and insert in lieu thereof:

Section 1. (1) *This section may be cited as the "Florida Residents Tax Relief Act of 1999."* (2) *No tax levied under the provisions of chapter 212, Florida Statutes, shall be collected on sales of clothing having a taxable value of \$50 or less during the period from 12:01 a.m., July 31, 1999, through midnight, August 6, 1999.*

(3) *As used in this section, "clothing" means any article of wearing apparel, including footwear, intended to be worn on or about the human body. For purposes of this section, "clothing" does not include watches, watchbands, jewelry, handbags, handkerchiefs, umbrellas, or headbands.*

(4) *This section does not apply to sales within a theme park or entertainment complex, as defined in s. 509.013(9), Florida Statutes, or within a public lodging establishment, as defined in s. 509.013(4), Florida Statutes.*

(5) *The provisions of chapter 120, Florida Statutes, to the contrary notwithstanding, the Department of Revenue is authorized to adopt rules to carry out the provisions of this section.*

(6) *This section shall take effect upon this act becoming a law.*

Section 2. (1) *The sum of \$200,000 is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of administering section 1 of this act.*

(2) *This section shall take effect upon this act becoming a law.*

Section 3. (1) *Each residential electric utility customer account of an electric utility, as defined in s. 366.02(2), Florida Statutes, receiving active residential electric utility service on August 1, 1999, shall be provided a one-time, nonrecurring rebate. The rebate shall be given in the form of a \$25 credit, payable from the General Revenue Fund, on each account's electric utility service billing in August of 1999. The credit shall be awarded as follows:*

(1) *The Florida Public Service Commission shall direct each utility to provide the credit on the electric service account of each residential electric service customer that is active on August 1, 1999, as provided by this section. The language to appear on the utility bill shall identify the credit as a "Florida Tax Rebate." The credit shall be reflected on the bills for applicable customer accounts starting on August 1, 1999, and continuing through the utility's standard billing cycles, said credit being applied to the bill up to the total amount owed each month for electric service. When a bill for electric service is less than the credit, the balance of the credit shall be applied toward the account in subsequent billing months until the total credit has been depleted. All undistributed credits which cannot be distributed, for whatever reason, shall be accounted for by the utility and returned to the Comptroller no later than January 1, 2000.*

(2) *Each electric utility providing residential electric utility service in the state shall, by July 10, 1999, certify to the Florida Public Service Commission the total number of residential electric utility accounts active on July 1, 1999.*



(3) Upon receipt of the certification required by subsection (2), the commission shall promptly calculate the amount of funds necessary to reimburse the utilities for the credits by multiplying 75 percent of the total number of residential accounts active on July 1, 1999, by \$25. The commission shall also calculate the reasonable utility computer reprogramming costs necessary to administer the credit by multiplying 75 percent of the total number of residential accounts active on July 1, 1999, by the following rates:

(a) Two dollars for electric utilities providing residential electric service to fewer than 5,000 residential accounts on July 1, 1999.

(b) One dollar for electric utilities providing residential electric service to 5,000 to 10,000 residential accounts on July 1, 1999.

(c) Forty cents for electric utilities providing residential electric service to 10,001 to 50,000 residential accounts on July 1, 1999.

(d) Twenty cents for electric utilities providing residential electric service to 50,001 to 100,000 residential accounts on July 1, 1999.

(e) Fifteen cents for electric utilities providing residential electric service to 100,001 to 300,000 residential accounts on July 1, 1999.

(f) Five cents for electric utilities providing residential electric service to 300,001 to 1,500,000 residential accounts on July 1, 1999.

(g) Three cents for electric utilities providing residential electric service to more than 1,500,000 residential accounts on July 1, 1999.

(4) The commission shall produce a list of the utilities detailing the necessary funds to provide 75 percent of the \$25 credit and reprogramming costs. The commission shall certify this list to the Comptroller, the President of the Senate, the Speaker of the House of Representatives, and the Governor by July 20, 1999.

(5) On or before August 1, 1999, the Comptroller shall distribute funds to each individual electric utility based on the list submitted by the commission under subsection (4). The Comptroller shall make appropriate adjustments as funds are available to ensure an equal credit to each specified electric utility customer as provided by this section.

(6) Each electric utility providing residential electric utility service in the state shall, by August 10, 1999, recertify to the commission the total number of residential electric utility accounts active on August 1, 1999.

(7) Upon receipt of the certification required by subsection (6), the commission shall promptly calculate the amount of funds necessary to reimburse the utilities for the credits by multiplying the number of residential accounts active on August 1, 1999, by \$25. The commission shall also calculate the reasonable utility computer reprogramming costs necessary to administer the credit by multiplying the number of residential accounts active on August 1, 1999, by the following rates:

(a) Two dollars for electric utilities providing residential electric service to fewer than 5,000 residential accounts on August 1, 1999.

(b) One dollar for electric utilities providing residential electric service to 5,000 to 10,000 residential accounts on August 1, 1999.

(c) Forty cents for electric utilities providing residential electric service to 10,001 to 50,000 residential accounts on August 1, 1999.

(d) Twenty cents for electric utilities providing residential electric service to 50,001 to 100,000 residential accounts on August 1, 1999.

(e) Fifteen cents for electric utilities providing residential electric service to 100,001 to 300,000 residential accounts on August 1, 1999.

(f) Five cents for electric utilities providing residential electric service to 300,001 to 1,500,000 residential accounts on August 1, 1999.

(g) Three cents for electric utilities providing residential electric service to more than 1,500,000 residential accounts on August 1, 1999.

(8) The commission shall produce a list of the utilities detailing the necessary funds to provide the \$25 credit and reprogramming costs less payments already distributed under subsection (5). The commission shall certify this list to the Comptroller, the President of the Senate, the

Speaker of the House of Representatives, and the Governor by August 20, 1999.

(9) On or before September 1, 1999, the Comptroller shall distribute funds to each individual electric utility based on the list submitted by the commission under subsection (8). The Comptroller shall make appropriate adjustments as funds are available to ensure an equal credit to each specified electric utility customer as provided by this section.

(10) Upon the request of the Comptroller, the President of the Senate, the Speaker of the House of Representatives, or the Governor, the commission shall audit the number of residential utility accounts filed by any one or more utilities pursuant to subsection (2) or subsection (6). The cost of any such audit shall be paid for out of the Florida Public Service Regulatory Trust Fund.

It is the intent of the Legislature that this electric utility credit represent a rebate of various state taxes paid by households to the State of Florida. It is also the intent of the Legislature that this credit not require any increase or decrease in current utility rates as established on the effective date of this act. Prior to the application of this credit, amounts owed by each customer and gross receipts of electric utilities shall be calculated without regard to the existence of the credit. As a result, the amounts due from each customer, including, but not limited to, rates, state and local taxes, franchise fees, and any other applicable charges, shall not be affected by the existence of this credit. Furthermore, gross receipts, for purposes of the gross receipts tax levied pursuant to s. 203.01, Florida Statutes, shall not be affected by the existence of this credit.

(2) This section shall take effect upon this act becoming a law.

Section 4. (1) The Florida Public Service Commission is directed to make arrangements for the efficient administration of section 3, including, but not limited to, providing a toll-free number for customer inquiries, and making supplemental information available through the Internet.

(2) This section shall take effect upon this act becoming a law.

Section 5. (1) The Florida Public Service Commission has authority to adopt rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to implement the provisions of this act.

(2) This section shall take effect upon this act becoming a law.

Section 6. (1) There is hereby appropriated \$177 million from the General Revenue Fund to be disbursed to Florida utility companies for a one-time rebate of state taxes by means of a reduction in customer utility bills as provided by this act.

(2) This section shall take effect upon this act becoming a law.

Section 7. (1) Any county which was not levying a school impact fee on January 1, 1999, may not levy any school impact fee during the period beginning July 1, 1999, through June 30, 2000.

(2) During the period beginning July 1, 1999, through June 30, 2000, any school impact fee collected by a county may not exceed \$500 per dwelling unit. If a county was levying a school impact fee in excess of \$500 per dwelling unit on January 1, 1999, the county may collect only the first \$500 of the fee due on each dwelling unit during that period.

(3) This section shall take effect upon this act becoming a law.

Section 8. (1) If a county was levying a school impact fee in excess of \$500 per dwelling unit on January 1, 1999, and the fee becomes due during the period beginning July 1, 1999, through June 30, 2000, the county may receive funds from the Comptroller under the following procedures:

(1) The county must provide to the Comptroller the number of dwellings upon which the school impact fee would have been imposed and the amount of fees which would have been collected on those dwellings under the January 1, 1999, fee schedule during the period beginning July 1, 1999, through June 30, 2000. However, if the county adopted an ordinance increasing their school impact fee on or before February 1, 1999, the county shall report the fees which would have been collected under that ordinance for the period beginning July 1, 1999, through June 30, 2000. The county shall also indicate how much money was actually



collected on those dwellings during that period. This information shall be provided in a manner designated by the Comptroller's office.

(2) In the manner designated by the Comptroller's office, the county shall provide the information specified under subsection (1) and any additional information required by rule quarterly as follows: not later than November 15, 1999, for the quarter ending September 30, 1999; not later than February 15, 2000, for the quarter ending December 31, 1999; not later than May 15, 2000, for the quarter ending March 31, 2000; not later than August 15, 2000, for the quarter ending June 30, 2000.

(3)(a) Once all claims are received for the quarter, the Comptroller shall distribute the funds appropriated by the Legislature by paying each county which makes a proper and timely application the difference between the school impact fees permitted to be collected for the quarter pursuant to section 7 and this section, and the fees which would have been collected if the school impact fees in place on January 1, 1999, were fully enforceable during that quarter. However, if the county adopted an ordinance increasing their school impact fee on or before February 1, 1999, then the Comptroller shall distribute the funds appropriated by the Legislature to that county based on the difference between the school impact fees permitted to be collected for the quarter pursuant to section 7 and this section, and the fees which would have been in place under that ordinance.

(b) If the funds appropriated by the Legislature are insufficient to pay all valid and timely claims made for any quarter under this section, the Comptroller shall prorate the claims for such quarter and carry forward to the next quarter any unpaid claim amounts for payment after such next quarter's claims are paid.

(c) If additional funds remain after the distributions under this section, the Comptroller shall return the excess funds to the General Revenue Fund by September 30, 2000.

(4) Funds distributed pursuant to this section shall not be used to defray operating expenses, but shall be used only for the following purposes:

- (a) To eliminate or reduce use of portable classrooms;
- (b) To create new student stations; or
- (c) To repair or renovate existing schools to increase capacity.

(5) The Comptroller has the authority to adopt rules to implement this section.

(2) This section shall not take effect upon this act becoming a law.

Section 9. (1) The Florida School Impact Fee Policy Commission is hereby created, to serve through June 30, 2000.

(2)(a) The commission shall be composed of the following 15 members, who shall be appointed within 30 days after the effective date of this section:

1. Six members selected by the Governor, none of whom shall be a member of the Legislature at the time of appointment, as follows: one representative from a local school board, and five representatives at large.
2. Four members selected by the Speaker of the House of Representatives, as follows: one member of the majority party and one member of the minority party in the House of Representatives, one representative from a local school board, and one representative at large.
3. Four members selected by the President of the Senate, as follows: one member of the majority party and one member of the minority party in the Senate, one representative from a local school board, and one representative at large.
4. The Commissioner of Education or the commissioner's designee.

(b) Vacancies in the membership of the commission shall be filled in the same manner as the original appointments.

(c) All state agencies are directed to cooperate with and assist the commission to the fullest extent possible. All local governments are encouraged to assist and cooperate with the commission as necessary.

(d) The Legislative Committee on Intergovernmental Relations is authorized to employ technical support and to incur expenses related to the official duties of the commission, and to expend funds appropriated to the committee for carrying out the official duties of the commission.

(e) Commission members shall not receive remuneration for their services but shall be reimbursed by the Legislative Committee on Intergovernmental Relations for travel and per diem expenses in accordance with s. 112.061, Florida Statutes.

(3)(a) The commission shall act as an advisory and recommendatory body to the Governor and the Legislature.

(b) The commission shall convene its initial meeting within 60 days after the effective date of this section. At its initial meeting, the commission shall select a chair and shall adopt rules of procedure. Thereafter, the commission shall convene at the call of the chair.

(c) The commission shall study the use of impact fees to finance school construction, the alternative methods of funding school construction, and the pros and cons of each method of funding.

(d) The commission shall formulate tax policies which take into account school construction revenue needs, the availability of alternative funding mechanisms, and other accepted tax policy goals, including fairness and ease of administration.

(e) The commission shall issue a report to the Governor, the Speaker of the House of Representatives, and the President of the Senate no later than February 1, 2000, summarizing its findings, stating its conclusions, and proposing any recommended statutory changes related to the tax laws of the state.

(4) This section shall take effect upon this act becoming a law.

Section 10. (1) There is appropriated to the Legislative Committee on Intergovernmental Relations from the General Revenue Fund the sum of \$150,000 to be used for the Florida School Impact Fee Policy Commission.

(2) This section shall take effect upon this act becoming a law.

Section 11. Effective January 1, 2000, subsection (8) of section 199.023, Florida Statutes, 1998 Supplement, is amended to read:

199.023 Definitions.—As used in this chapter:

(8) "Affiliated group of corporations" means one or more chains of corporations or limited liability companies connected through stock ownership or membership interest in a limited liability company with a common parent corporation or limited liability company, providing that:

(a) Stock or membership interest in a limited liability company possessing at least 80 percent of the voting power of all classes of stock or membership interest in a limited liability company and at least 80 percent of each class of the nonvoting stock or membership interest in a limited liability company of each corporation or limited liability company, except for the common parent corporation or limited liability company, is owned directly by one or more of the other corporations or limited liability companies; and

(b) The common parent corporation or limited liability company directly owns stock or membership interest in a limited liability company possessing at least 80 percent of the voting power of all classes of stock or membership interest in a limited liability company and at least 80 percent of each class of the nonvoting stock or membership interest in a limited liability company of at least one of the other corporations or limited liability companies.

As used in this subsection, the term "nonvoting stock or membership interest in a limited liability company" does not include nonvoting stock or membership interest in a limited liability company which is limited and preferred as to dividends. For the purposes of this chapter, a common parent may be a corporation or a limited liability company.

Section 12. Effective January 1, 2000, section 199.032, Florida Statutes, is amended to read:

199.032 Levy of annual tax.—An annual tax of 1.752 mills is hereby imposed on each dollar of the just valuation of all intangible personal

property which has a taxable situs in this state, except for notes and other obligations for the payment of money, other than bonds, which are secured by mortgage, deed of trust, or other lien upon real property situated in the state. This tax shall be assessed and collected as provided in this chapter.

Section 13. Effective January 1, 2000, subsection (1) of section 199.033, Florida Statutes, is amended to read:

199.033 Securities in a Florida's Future Investment Fund; tax rate.—

(1) Notwithstanding the provisions of this chapter, the tax imposed under s. 199.032 on securities in a Florida's Future Investment Fund shall apply at the rate of ~~1.60~~ <sup>1.85</sup> mills when the average daily balance in such funds exceeds \$2 billion and at the rate of ~~1.45~~ <sup>1.70</sup> mills when the average daily balance in such funds exceeds \$5 billion.

Section 14. Effective January 1, 2000, subsection (10) of section 199.052, Florida Statutes, 1998 Supplement, is amended to read:

199.052 Annual tax returns; payment of annual tax.—

(10) An affiliated group of ~~corporations~~ may elect to make a consolidated return for any year. The election shall be made by timely filing a consolidated return. Once made, an election may not be revoked, and it is binding for the tax year. The mere making of a consolidated return shall not in itself provide a business situs in this state for intangible personal property held by a corporation or limited liability company. The fact that members of an affiliated group own stock in corporations or membership interest in limited liability companies which do not qualify under the stock ownership or membership interest in a limited liability company requirements as members of an affiliated group shall not preclude the filing of a consolidated return on behalf of the qualified members. Where a consolidated return is made, intercompany accounts, including the capital stock or membership interest in a limited liability company of an includable corporation or limited liability company, other than the parent, owned by another includable corporation or limited liability company, shall not be subject to annual taxation. However, capital stock or membership interest in a limited liability company and other intercompany accounts of a nonqualified member of the affiliated group shall be subject to annual tax. Each consolidated return shall be accompanied by documentation identifying all intercompany accounts and containing such other information as the department shall require. Failure to timely file a consolidated return shall not prejudice the taxpayer's right to file a consolidated return, provided that the failure to file a consolidated return is limited to 1 year and the taxpayer's intent to file a consolidated return is evidenced by the taxpayer having filed a consolidated return for the 3 years prior to the year the return was not timely filed.

Section 15. Effective January 1, 2000, paragraph (l) of subsection (1) and subsection (2) of section 199.185, Florida Statutes, 1998 Supplement, are amended to read:

199.185 Property exempted from annual and nonrecurring taxes.—

(1) The following intangible personal property shall be exempt from the annual and nonrecurring taxes imposed by this chapter:

(l) ~~Two-thirds~~ <sup>One-third</sup> of the accounts receivable arising or acquired in the ordinary course of a trade or business which are owned, controlled, or managed by a taxpayer on January 1, 2000 ~~1999~~, and thereafter. It is the intent of the Legislature that, pursuant to future legislative action, the portion of such accounts receivable exempt from taxation be increased to two-thirds for taxes levied on January 1, 2000, and further increased to all such accounts receivable on January 1, 2001, and thereafter. This exemption does not apply to accounts receivable which arise outside the taxpayer's ordinary course of trade or business. For the purposes of this chapter, the term "accounts receivable" means a business debt that is owed by another to the taxpayer or the taxpayer's assignee in the ordinary course of trade or business and is not supported by negotiable instruments. Accounts receivable include, but are not limited to, credit card receivables, charge card receivables, credit receivables, margin receivables, inventory or other floor plan financing, lease payments past due, conditional sales contracts, retail installment sales agreements, financing lease contracts, and a claim against a debtor usually arising from sales or services rendered and which is not necessarily due or past due. The examples specified in this paragraph shall

be deemed not to be supported by negotiable instruments. The term "negotiable instrument" means a written document that is legally capable of being transferred by indorsement or delivery. The term "indorsement" means the act of a payee or holder in writing his or her name on the back of an instrument without further qualifying words other than "pay to the order of" or "pay to" whereby the property is assigned and transferred to another.

(2)(a) ~~With respect to the first mill of the annual tax, every natural person is entitled each year to an exemption of the first \$100,000~~ <sup>With respect to the first mill of the annual tax, every natural person is entitled each year to an exemption of the first \$200,000</sup> of the value of property otherwise subject to said tax. A husband and wife filing jointly ~~are entitled to shall have~~ an exemption of ~~\$200,000~~ <sup>\$40,000</sup>. ~~Every taxpayer that is not a natural person is entitled each year to an exemption of the first \$100,000 of the value of property otherwise subject to tax.~~

(b) ~~With respect to the last mill of the annual tax, every natural person is entitled each year to an exemption of the first \$100,000 of the value of property otherwise subject to said tax. A husband and wife filing jointly shall have an exemption of \$200,000.~~

Agents and fiduciaries, other than guardians and custodians under a gifts-to-minors act, filing as such may not claim this exemption on behalf of their principals or beneficiaries; however, if the principal or beneficiary returns the property held by the agent or fiduciary and is a natural person, the principal or beneficiary may claim the exemption. No taxpayer shall be entitled to more than one exemption under this subsection paragraph (a) and one exemption under paragraph (b). This exemption shall not apply to that intangible personal property described in s. 199.023(1)(d).

Section 16. Paragraph (e) of subsection (1) of section 212.05, Florida Statutes, 1998 Supplement, is amended to read:

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

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

(e)1. ~~Effective January 1, 2000, at the rate of 6.5~~ <sup>6</sup> percent on the total charge ~~charges~~ for:

a. ~~All telegraph messages and long distance telephone calls beginning and terminating in this state, telecommunication service as defined in s. 203.012, and those services described in s. 203.012(2)(a). The tax shall be applied to the total charge for each message, call, or other segment or component of telecommunication service for which a customer is charged. It is the intent of the Legislature that, pursuant to future legislative action, the rate at which telecommunication service as defined in s. 203.012 and those services described in s. 203.012(2)(a) are taxed be reduced to 6 percent on January 1, 2001, except that the tax rate for charges for telecommunication service is 7 percent.~~

2. ~~At the rate of 7 percent on the total charge for electrical power or energy.~~

3. ~~At the rate of 6 percent on charges for:~~

a.b. Any television system program service.

b.e. The installation of telecommunication and telegraphic equipment.

d. ~~Electrical power or energy, except that the tax rate for charges for electrical power or energy is 7 percent.~~

4.2. For purposes of this chapter, "television system program service" means the transmitting, by any means, of any audio or video signal to a subscriber for other than retransmission, or the installing, connecting, reconnecting, disconnecting, moving, or changing of any equipment related to such service. For purposes of this chapter, the term "telecommunication service" does not include local service provided through a pay telephone. The provisions of s. 212.17(3), regarding credit for tax

paid on charges subsequently found to be worthless, shall be equally applicable to any tax paid under the provisions of this section on charges for telecommunication or telegraph services or electric power subsequently found to be uncollectible. The word "charges" in this paragraph does not include any excise or similar tax levied by the Federal Government, any political subdivision of the state, or any municipality upon the purchase or sale of telecommunication, television system program, or telegraph service or electric power, which tax is collected by the seller from the purchaser.

5.3. Telegraph messages and telecommunication services which originate or terminate in this state, other than interstate private communication services, and are billed to a customer, telephone number, or device located within this state are taxable under this paragraph. Interstate private communication services are taxable under this paragraph as follows:

- a. One hundred percent of the charge imposed at each channel termination point within this state;
- b. One hundred percent of the charge imposed for the total channel mileage between each channel termination point within this state; and
- c. The portion of the interstate interoffice channel mileage charge as determined by multiplying said charge times a fraction, the numerator of which is the air miles between the last channel termination point in this state and the vertical and horizontal coordinates, 7856 and 1756, respectively, and the denominator of which is the air miles between the last channel termination point in this state and the first channel termination point outside this state. The denominator of this fraction shall be adjusted, if necessary, by adding the numerator of said fraction to similarly determined air miles in the state in which the other channel termination point is located, so that the summation of the apportionment factor for this state and the apportionment factor for the other state is not greater than one, to ensure that no more than 100 percent of the interstate interoffice channel mileage charge can be taxed by this state and another state.

6.4. The tax imposed pursuant to this paragraph shall not exceed \$50,000 per calendar year on charges to any person for interstate telecommunications services defined in s. 203.012(4) and (7)(b), if the majority of such services used by such person are for communications originating outside of this state and terminating in this state. This exemption shall only be granted to holders of a direct pay permit issued pursuant to this subparagraph. No refunds shall be given for taxes paid prior to receiving a direct pay permit. Upon application, the department may issue a direct pay permit to the purchaser of telecommunications services authorizing such purchaser to pay tax on such services directly to the department. Any vendor furnishing telecommunications services to the holder of a valid direct pay permit shall be relieved of the obligation to collect and remit the tax on such service. Tax payments and returns pursuant to a direct pay permit shall be monthly. For purposes of this subparagraph, the term "person" shall be limited to a single legal entity and shall not be construed as meaning a group or combination of affiliated entities or entities controlled by one person or group of persons.

7.5. If the sale of a television system program service, as defined in this paragraph, also involves the sale of an item exempt under s. 212.08(7)(j), the tax shall be applied to the value of the taxable service when it is sold separately. If the company does not offer this service separately, the consideration paid shall be separately identified and stated with respect to the taxable and exempt portions of the transaction as a condition of the exemption, except that the amount identified as taxable shall not be less than the cost of the service.

Section 17. Subsection (11) of section 212.12, Florida Statutes, 1998 Supplement, is amended to read:

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

(11) The department is authorized to provide by rule the tax amounts and brackets applicable to all taxable transactions that occur in counties that have a surtax at a rate other than 1 percent which transactions would otherwise have been transactions taxable at the rate of 6 percent. Likewise, the department is authorized to promulgate by rule the tax amounts and brackets applicable to transactions taxable at 3 percent pursuant to s. 212.08(3), transactions taxable at ~~7 percent~~

pursuant to s. 212.05(1)(e)1. and 2., and on transactions which would otherwise have been so taxable in counties which have adopted a discretionary sales surtax.

Section 18. *With respect to charges for telecommunication service that are regularly billed on a monthly cycle, the changes in the sales tax rate provided for by the amendment to s. 212.05, Florida Statutes, 1998 Supplement, by this act shall apply to charges appearing on any bill dated on or after February 1, 2000.*

Section 19. Subsections (1) and (4) of section 212.11, Florida Statutes, 1998 Supplement, are amended to read:

212.11 Tax returns and regulations.—

(1)(a) Each dealer shall calculate his or her estimated tax liability for any month by one of the following methods:

1. Sixty-six percent of the current month's liability pursuant to this chapter as shown on the tax return;
2. Sixty-six percent of the tax reported on the tax return pursuant to this chapter by a dealer for the taxable transactions occurring during the corresponding month of the preceding calendar year; or
3. Sixty-six percent of the average tax liability pursuant to this chapter for those months during the preceding calendar year in which the dealer reported taxable transactions.

(b) For the purpose of ascertaining the amount of tax payable under this chapter, it shall be the duty of all dealers to file a return and remit the tax, on or before the 20th day of the month, *or on or before the 28th day of the month if the dealer is complying with paragraph (a)*, to the department, upon forms prepared and furnished by it or in a format prescribed by it. Such return must show the rentals, admissions, gross sales, or purchases, as the case may be, arising from all leases, rentals, admissions, sales, or purchases taxable under this chapter during the preceding calendar month.

(c) However, the department may require:

1. A quarterly return and payment when the tax remitted by the dealer for the preceding four calendar quarters did not exceed \$1,000.
2. A semiannual return and payment when the tax remitted by the dealer for the preceding four calendar quarters did not exceed \$500.
3. An annual return and payment when the tax remitted by the dealer for the preceding four calendar quarters did not exceed \$100.
4. A quarterly return and monthly payment when the tax remitted by the dealer for the preceding four calendar quarters exceeded \$1,000 but did not exceed \$12,000.

(d) The department may authorize dealers who are newly required to file returns and pay tax quarterly to file returns and remit the tax for the 3-month periods ending in February, May, August, and November, and may authorize dealers who are newly required to file returns and pay tax semiannually to file returns and remit the tax for the 6-month periods ending in May and November.

(e) The department shall accept returns, except those required to be initiated through an electronic data interchange, as timely if postmarked on or before the 20th day of the month, *or on or before the 28th day of the month if the dealer is required to file under paragraph (a)*; if the ~~filing date deadline 20th day~~ falls on a Saturday, Sunday, or federal or state legal holiday, returns shall be accepted as timely if postmarked on the next succeeding workday. Any dealer who operates two or more places of business for which returns are required to be filed with the department and maintains records for such places of business in a central office or place shall have the privilege of each reporting date of filing a consolidated return for all such places of business in lieu of separate returns for each such place of business; however, such consolidated returns must clearly indicate the amounts collected within each county of the state. Any dealer who files a consolidated return shall calculate his or her estimated tax liability for each county by the same method the dealer uses to calculate his or her estimated tax liability on the consolidated return as a whole. Each dealer shall file a return for each tax period even though no tax is due for such period.

(f)1. A taxpayer who is required to remit taxes by electronic funds transfer shall make a return in a manner that is initiated through an electronic data interchange. The acceptable method of transfer, the method, form, and content of the electronic data interchange, giving due regard to developing uniform standards for formats as adopted by the American National Standards Institute, the circumstances under which an electronic data interchange shall serve as a substitute for the filing of another form of return, and the means, if any, by which taxpayers will be provided with acknowledgments, shall be as prescribed by the department. The department must accept such returns as timely if initiated and accepted on or before the 20th day of the month, *or on or before the 28th day of the month if the dealer is required to file under paragraph (a)*. If the *filing date deadline 20th day* falls on a Saturday, Sunday, or federal or state legal holiday, returns must be accepted as timely if initiated and accepted on the next succeeding workday.

2. The department may waive the requirement to make a return through an electronic data interchange due to problems arising from the taxpayer's computer capabilities, data systems changes, and taxpayer operating procedures. To obtain a waiver, the taxpayer shall demonstrate in writing to the department that such circumstances exist.

(4)(a) Each dealer who is subject to the tax imposed by this chapter and who paid such tax for the preceding state fiscal year in an amount greater than or equal to *\$200,000 \$100,000* shall calculate the amount of estimated tax due pursuant to this section for any month as provided in paragraph (1)(a).

(b) The amount of any estimated tax shall be due, payable, and remitted by electronic funds transfer by the *28th 20th* day of the month for which it is estimated. The difference between the amount of estimated tax paid and the actual amount of tax due under this chapter for such month shall be due and payable by the first day of the following month and remitted by electronic funds transfer by the *28th 20th* day thereof.

(c) Any dealer who is eligible to file a consolidated return and who paid the tax imposed by this chapter for the immediately preceding state fiscal year in an amount greater than or equal to *\$200,000 \$100,000* or would have paid the tax in such amount if he or she had filed a consolidated return shall be subject to the provisions of this subsection notwithstanding an election by the dealer in any month to file a separate return.

(d) A dealer engaged in the business of selling boats, motor vehicles, or aircraft who made at least one sale of a boat, motor vehicle, or aircraft with a sales price of *\$200,000 \$100,000* or greater in the previous state fiscal year may qualify for payment of estimated sales tax pursuant to the provisions of this paragraph. To qualify, a dealer must apply annually to the department prior to October 1, and, if qualified, the department must grant the application for payment of estimated sales tax pursuant to this paragraph for the following calendar year. In lieu of the method for calculating estimated sales tax liability pursuant to subparagraph (1)(a)3., a qualified dealer must calculate that option as 66 percent of the average tax liability pursuant to this chapter for all sales excluding the sale of each boat, motor vehicle, or aircraft with a sales price of *\$200,000 \$100,000* or greater during the state fiscal year ending the year in which the application is made. A qualified dealer must also remit the sales tax for each sale of a boat, motor vehicle, or aircraft with a sales price of *\$200,000 \$100,000* or greater by either electronic funds transfer on the date of the sale or on a form prescribed by the department and postmarked on the date of the sale.

(e) The penalty provisions of this chapter, except s. 212.12(2)(c), apply to the provisions of this subsection.

Section 20. Subsection (4) of section 212.04, Florida Statutes, 1998 Supplement, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.—

(4) Each person who exercises the privilege of charging admission taxes, as herein defined, shall apply for, and at that time shall furnish the information and comply with the provisions of s. 212.18 not inconsistent herewith and receive from the department, a certificate of right to exercise such privilege, which certificate shall apply to each place of business where such privilege is exercised and shall be in the manner and form prescribed by the department. Such certificate shall be issued upon payment to the department of a registration fee of \$5 by the applicant. Each person exercising the privilege of charging such admission

taxes as herein defined shall cause to be kept records and accounts showing the admission which shall be in the form as the department may from time to time prescribe, inclusive of records of all tickets numbered and issued for a period of not less than the time within which the department may, as permitted by s. 95.091(3), make an assessment with respect to any admission evidenced by such records and accounts, and inclusive of all bills or checks of customers who are charged any of the taxes defined herein, showing the charge made to each for that period. The department is empowered to use each and every one of the powers granted herein to the department to discover the amount of tax to be paid by each such person and to enforce the payment thereof as are hereby granted the department for the discovery and enforcement of the payment of taxes hereinafter levied on the sales of tangible personal property. The failure of any person to pay such taxes before the 21st day of the succeeding month after the taxes are collected, *except as otherwise provided in this chapter*, shall render such person liable to the same penalties that are hereafter imposed upon such person for being delinquent in the payment of taxes imposed upon the sales of tangible personal property; the failure of any person to render returns and to pay taxes as prescribed herein shall render such person subject to the same penalties, by way of charges for delinquencies, at the rate of 10 percent per month for a total amount of tax delinquent up to a total of 50 percent of such tax and at the rate of 100-percent penalty for attempted evasion of payment of any such tax or for any attempt to file false or misleading returns that are required to be filed by the department.

Section 21. Subsection (1) of section 212.15, Florida Statutes, is amended to read:

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

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

Section 22. Section 213.235, Florida Statutes, is created to read:

213.235 Determination of interest on deficiencies.—

(1) *The annual rate of interest applicable to tax payment deficiencies shall be the adjusted rate established by the executive director of the department under subsection (2). This annual rate of interest is applicable to all taxes enumerated in s. 213.05 unless otherwise provided.*

(2) *If the adjusted prime rate charged by banks, rounded to the nearest full percent, during either:*

(a) *The 6-month period ending on September 30 of any calendar year;*  
or

(b) *The 6-month period ending on March 31 of any calendar year,*  
*differs from the interest rate in effect on such date, the executive director of the department shall, within 20 days, establish an adjusted rate of interest equal to such adjusted prime rate.*

(3) *An adjusted rate of interest established under this section shall become effective:*

(a) *On January 1 of the succeeding year, if based upon the adjusted prime rate for the 6-month period ending on September 30; or*

(b) *On July 1 of the same calendar year, if based upon the adjusted prime rate for the 6-month period ending on March 31.*

(4) *For the purposes of this section, "adjusted prime rate charged by banks" means the average predominant prime rate quoted by commercial banks to large businesses, as determined by the Board of Governors of the Federal Reserve System.*

(5) *Once established, an adjusted rate of interest shall remain in effect until an adjustment is made under subsection (2).*

Section 23. Section 213.255, Florida Statutes, is created to read:

213.255 Interest.—Interest shall be paid on overpayments of taxes, payment of taxes not due, or taxes paid in error, subject to the following conditions:

(1) A refund application must be filed with the department within the time specified by s. 215.26.

(2) A refund application shall not be processed until it is determined complete. A refund application is complete if it is filed on a permitted form and contains:

- (a) The taxpayer's name, address, identifying number, and signature.
- (b) Sufficient information, whether on the application or attachments, to permit mathematical verification of the amount of the refund.
- (c) The amount claimed.
- (d) The specific grounds upon which the refund is claimed.
- (e) The taxable years or periods involved.

(3) Within 30 days after receipt of the refund application, the department shall examine the application and notify the applicant of any apparent errors or omissions and request any additional information the department is permitted by law to require. An application shall be considered complete upon receipt of all requested information and correction of any error or omission for which the applicant was timely notified, or when the time for such notification has expired, whichever is later.

(4) Interest shall not commence until 90 days after a complete refund application has been filed and the amount of overpayment has not been refunded to the taxpayer or applied as a credit to the taxpayer's account. If the department and the taxpayer mutually agree that an audit or verification is necessary in order to determine the taxpayer's entitlement to the refund, interest shall not commence until the audit or verification of the claim is final.

(5) If a tax is adjudicated unconstitutional and refunds are ordered by the court, interest shall not commence on complete applications until 90 days after the adjudication becomes final and unappealable or 90 days after a complete application has been filed, whichever is later.

(6) Interest shall be paid until a date determined by the department which shall be no more than 7 days prior to the date of the issuance of the refund warrant by the Comptroller.

(7) If the department intends to pay a refund claim prior to completion of an audit, the department may condition its payment of the refund claim upon the person filing a cash bond or surety bond in the amount of the refund claimed or making such other security arrangements satisfactory to protect the state's interests. The department may impose this condition only when it has reasonable cause to believe that it could not recover the amount of any refund paid in error from the person claiming the refund. The cash or surety bond shall be endorsed by a surety company authorized to do business in this state and shall be conditioned upon payment in full of the amount of any refund paid in error for any reason. The department shall provide a written notice of its determination that a cash or surety bond is required as a condition of payment prior to audit, in which event interest shall not commence until the person filing the claim satisfies this requirement. Such bond shall remain in place while the department retains a right pursuant to s. 95.091(3) to audit the refund claim. Upon completion of an audit of the claim, the department shall agree to a reduction in the bond amount equal to the portion of the refund claim approved by the department.

(8) Nothing in this section is intended to alter the department's right to audit or verify refund claims either before or after they are paid.

(9) In the event that the department pays a refund claim that is later determined to have been paid in error, the person to whom the refund was paid shall be assessed interest on the amount of the erroneous refund payment, commencing with the date of the erroneous payment and continuing until the erroneous payment amount is repaid to the department. If the department determines that the erroneous refund claim was not due to reasonable cause, there shall be added a penalty in the amount of 10 percent of the erroneously refunded tax. If the department determines that the erroneous refund claim was due to fraud, there shall be added a penalty in the amount of 100 percent of the erroneously refunded tax.

(10) The provisions of this section shall apply with regard to refund claims filed on or after July 1, 1999, and beginning July 1, 2000, shall apply with regard to any then pending refund claims that were filed with the department prior to July 1, 1999.

(11) The department is authorized to adopt such rules, not inconsistent with the provisions of this section, as are necessary for the implementation of this section including, but not limited to, rules establishing the information necessary for a complete refund application, the procedures for denying an incomplete application, and the standards and guidelines to be applied in determining when to require a bond under the provisions of subsection (7).

(12) The rate of interest shall be the adjusted rate established pursuant to s. 213.235, except that the annual rate of interest shall never be greater than 11 percent. This annual rate of interest shall be applied to all refunds of taxes administered by the department except for corporate income taxes and emergency excise taxes governed by ss. 220.721 and 220.723.

Section 24. Subsection (1) of section 198.15, Florida Statutes, is amended to read:

198.15 When tax due; extension; interest; penalty.—

(1) The tax imposed by this chapter is due and payable on or before the last day prescribed by law for paying the federal estate tax pursuant to the initial estate tax return and shall be paid by the personal representative to the department. The department shall extend the time for payment of the tax or any part of the tax if the time for paying the federal estate tax is extended, provided the personal representative files with the department a copy of the approved federal extension notice within 30 days after receiving such notice. No extension shall be for more than 1 year, and the aggregate of extensions with respect to any estate shall not exceed 10 years from the due date. In such case, the amount in respect of which the extension is granted shall be paid on or before the date of the expiration of the period of the extension, unless a further extension is granted. If the time for the payment is thus extended, there shall be collected, as part of such amount, interest thereon at the adjusted rate established pursuant to s. 213.235 of 1 percent per month of the amount due from the due date of the tax to the date the same is paid.

Section 25. Subsection (5) of section 198.155, Florida Statutes, is amended to read:

198.155 Payment of tax on generation-skipping transfers.—

(5) If the tax, or any portion thereof, is not paid before it becomes delinquent, it shall bear interest from the due date until paid at the adjusted rate established pursuant to s. 213.235 of 1 percent per month for each month or fraction thereof that it is delinquent.

Section 26. Subsection (3) of section 198.16, Florida Statutes, is amended to read:

198.16 Notice of determination of deficiency in federal tax to be filed with department.—

(3) If, based upon any deficiency and the ground therefor, it shall appear that the amount of tax previously paid is less than the amount of tax owing, the difference, together with interest at the adjusted rate established pursuant to s. 213.235 of 1 percent per month from the due date of the tax, shall be paid upon notice and demand by the department. In the event the personal representative or person required to return and pay such tax shall fail to give the notice required by this section, any additional tax which shall be owing may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment at any time prior to the filing of such notice or within 30 days after the delinquent filing of such notice, notwithstanding the provisions of s. 198.28.

Section 27. Subsection (2) of section 198.18, Florida Statutes, is amended to read:

198.18 Failure to pay tax; penalties; delinquent or deficient taxes, interest.—

(2) Any deficiency in tax or any tax payment not received by the department on or before the due date as provided in s. 198.15, in addition

to any other penalties, shall bear interest at the *adjusted rate established pursuant to s. 213.235 of 1 percent per month of the amount due* from the due date until paid. The department may settle or compromise such interest pursuant to s. 213.21.

Section 28. Subsection (2) of section 199.282, Florida Statutes, 1998 Supplement, is amended to read:

199.282 Penalties for violation of this chapter.—

(2) If any annual or nonrecurring tax is not paid by the statutory due date, then despite any extension granted under s. 199.232(6), interest shall run on the unpaid balance from such due date until paid at the *adjusted rate established pursuant to s. 213.235 of 12 percent per year*.

Section 29. Paragraph (c) of subsection (2) of section 201.17, Florida Statutes, is amended to read:

201.17 Penalties for failure to pay tax required.—

(2) If any document, instrument, or paper upon which the tax under this chapter is imposed, upon audit or at time of recordation, does not show the proper amount of tax paid, or if the tax imposed by this chapter on any document, instrument, or paper is not timely reported and paid as required by s. 201.133, the person or persons liable for the tax upon the document, instrument, or paper shall be subject to:

(c) Payment of interest to the Department of Revenue, accruing from the date the tax is due until paid, at the *adjusted rate established pursuant to s. 213.235 of 1 percent per month*, based on the amount of tax not paid.

Section 30. Section 203.06, Florida Statutes, is amended to read:

203.06 Interest on delinquent payments.—Any payments as imposed in this chapter, if not received by the Department of Revenue on or before the due date as provided by law, shall include, as an additional part of such amount due, interest at the *adjusted rate established pursuant to s. 213.235 of 1 percent per month*, accruing from the date due until paid.

Section 31. For the purpose of incorporating the amendment to section 203.06, Florida Statutes, in a reference thereto, section 203.62, Florida Statutes, is reenacted to read:

203.62 Applicability of specified sections of part I.—The provisions of ss. 203.01, 203.012, 203.013, 203.02, 203.03, 203.04, 203.06, and 203.07 shall be applicable to the levy and collection of taxes imposed pursuant to this part as if fully set out in this part.

Section 32. Subsection (2) of section 206.44, Florida Statutes, is amended to read:

206.44 Penalty and interest for failure to report on time; penalty and interest on tax deficiencies.—

(2) Any payment that is not received by the department on or before the due date as provided in s. 206.43 shall bear interest at the *adjusted rate established pursuant to s. 213.235 of 1 percent per month*, from the date due until paid. Interest on any delinquent tax shall be calculated beginning on the 21st day of the month for which the tax is due, except as otherwise provided in this part.

Section 33. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, subsection (1) of section 206.06, Florida Statutes, is reenacted to read:

206.06 Estimate of amount of fuel taxes due and unpaid.—

(1) Whenever any terminal supplier, importer, exporter, or wholesaler neglects or refuses to make and file any report for any calendar month, as required by the fuel tax laws of this state, or files an incorrect or fraudulent report, or is in default in the payment of any fuel taxes and penalties thereon payable under the laws of this state, the department shall, from any information it may be able to obtain from its office or elsewhere, estimate the number of gallons of motor fuel with respect to which the terminal supplier, importer, exporter, or wholesaler has become liable for taxes under the fuel tax laws of this state and the amount of taxes due and payable thereon, to which sum shall be added a penalty and interest as provided in s. 206.44.

Section 34. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, section 206.94, Florida Statutes, is reenacted to read:

206.94 Department may estimate diesel fuels sold or used.—When any person neglects or refuses to file any report as required by s. 206.91 or files an incorrect or fraudulent report, the department shall determine, after investigation, the number of gallons of diesel fuels with respect to which the person has incurred liability under this part for any particular period and fix the amount of taxes due and payable thereon, to which taxes due shall be added the penalties and interest imposed by s. 206.44 as a penalty for the default of such person. The department may settle or compromise such penalties pursuant to s. 213.21.

Section 35. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, section 206.97, Florida Statutes, is reenacted to read:

206.97 Applicability of specified sections of part I.—The provisions of ss. 206.01, 206.02, 206.026, 206.027, 206.028, 206.04, 206.051, 206.052, 206.054, 206.055, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25, 206.27, 206.28, 206.41, 206.415, 206.416, 206.43, 206.435, 206.44, 206.48, 206.49, 206.56, 206.59, 206.606, 206.608, 206.61, and 206.62 of part I of this chapter shall, as far as lawful or practicable, be applicable to the tax herein levied and imposed and to the collection thereof as if fully set out in this part. However, no provision of any such section shall apply if it conflicts with any provision of this part.

Section 36. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, subsection (3) of section 206.9915, Florida Statutes, is reenacted to read:

206.9915 Legislative intent and general provisions.—

(3) The provisions of ss. 206.01, 206.02, 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.416, 206.42, 206.425, 206.44, 206.48, 206.49, 206.56, 206.59, 206.86, 206.87, 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.8745, 206.94, 206.945, and 206.9815 shall, as far as lawful or practicable, be applicable to the levy and collection of taxes imposed pursuant to this part as if fully set out in this part and made expressly applicable to the taxes imposed herein.

Section 37. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, paragraph (a) of subsection (2) of section 336.021, Florida Statutes, as amended by section 16 of chapter 97-54, Laws of Florida, is reenacted to read:

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

(2)(a) The tax collected by the department pursuant to subsection (1) shall be transferred to the Ninth-cent Fuel Tax Trust Fund, which fund is created for distribution to the counties pursuant to paragraph (1)(d). The department shall deduct the administrative costs incurred by it in collecting, administering, enforcing, and distributing back to the counties the tax, which administrative costs may not exceed 2 percent of collections authorized by this section. The total administrative cost shall be prorated among those counties levying the tax according to the following formula, which shall be revised on July 1 of each year: Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of chapter 212 on June 30th of the preceding state fiscal year, and one-third of the amount deducted shall be based on the county's share of the total amount of the tax collected during the preceding state fiscal year. The department has the authority to prescribe and publish all forms upon which reports shall be made to it and other forms and records deemed to be necessary for proper administration and collection of the tax levied by any county and shall adopt rules necessary to enforce this section, which rules shall have the full force and effect of law. The provisions of ss. 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.24, 206.27, 206.28,

206.41, 206.416, 206.44, 206.45, 206.48, 206.49, 206.56, 206.59, 206.626, 206.87, 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.8745, 206.94, and 206.945 shall, as far as practicable, be applicable to the levy and collection of the tax imposed pursuant to this section as if fully set out in this section.

Section 38. For the purpose of incorporating the amendment to section 206.44, Florida Statutes, in a reference thereto, paragraph (a) of subsection (2) of section 336.025, Florida Statutes, as amended by section 18 of chapter 97-54, Laws of Florida, is reenacted to read:

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

(2)(a) The tax levied pursuant to paragraph (1)(a) shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to paragraph (1)(b) shall be collected and remitted in the same manner provided by s. 206.41(1)(e). The taxes remitted pursuant to this section shall be transferred to the Local Option Fuel Tax Trust Fund, which fund is created for distribution to the county and eligible municipal governments within the county in which the tax was collected and which fund is subject to the service charge imposed in chapter 215. The tax shall be distributed monthly by the department in the same manner provided by s. 336.021(1)(c) and (d). The department shall deduct the administrative costs incurred by it in collecting, administering, enforcing, and distributing back to the counties the tax, which administrative costs may not exceed 2 percent of collections authorized by this section. The total administrative costs shall be prorated among those counties levying the tax according to the following formula, which shall be revised on July 1 of each year: Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of chapter 212 on June 30 of the preceding state fiscal year, and one-third of the amount deducted shall be based on the county's share of the total amount of the tax collected during the preceding state fiscal year. The department has the authority to prescribe and publish all forms upon which reports shall be made to it and other forms and records deemed to be necessary for proper administration and collection of the taxes levied by any county and shall promulgate such rules as may be necessary for the enforcement of this section, which rules shall have the full force and effect of law. The provisions of ss. 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.45, 206.48, 206.49, 206.56, 206.59, 206.626, 206.87, 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.94, and 206.945 shall, as far as practicable, be applicable to the levy and collection of taxes imposed pursuant to this section as if fully set out in this section.

Section 39. Subsection (2) of section 207.007, Florida Statutes, is amended to read:

207.007 Offenses; penalties and interest.—

(2) In addition to any other penalties, any delinquent tax shall bear interest at the *adjusted rate established pursuant to s. 213.235 of 4 percent per month, or fraction thereof*, calculated from the date the tax was due. If the department enters into a cooperative reciprocal agreement under the provisions of s. 207.0281, the department shall collect and distribute all interest due to other jurisdictions at the same rate as if such interest were due to the state.

Section 40. Subsection (1) and paragraph (a) of subsection (4) of section 211.076, Florida Statutes, are amended to read:

211.076 Interest and penalties; failure to pay tax or file return; estimated tax underpayments.—

(1) If any part of the tax imposed by this part is not paid on or before the due date, interest shall be added to the amount due at the *adjusted rate established pursuant to s. 213.235 of 12 percent per year* from the due date until the date of payment.

(4)(a) Except as provided in paragraph (c), the taxpayer is liable for interest at the *adjusted rate established pursuant to s. 213.235 of 12 percent per year* and a penalty at the rate of 12 percent per year on any underpayment of estimated tax determined under this subsection.

Section 41. Paragraph (f) of subsection (1) and paragraph (d) of subsection (2) of section 211.33, Florida Statutes, are amended to read:

211.33 Administration of the tax; returns; delinquency penalties and interest; departmental inspections of records.—

(1)

(f) Except as provided in subparagraph 3., the taxpayer shall be liable for interest at the *adjusted rate established pursuant to s. 213.235 of 12 percent per year* and for a penalty in an amount determined at the rate of 20 percent per year upon the amount of any underpayment of estimated tax determined under this paragraph.

1. The amount of any underpayment of estimated tax shall be the excess of:

a. The amount of the installment which would be required to be paid if the estimated tax were equal to 80 percent of the tax shown on the return for the taxable year or, if no return were filed, 80 percent of the tax for such year, over

b. The amount, if any, of the installment paid on or before the last date prescribed for payment.

2. The period of the underpayment for which interest and penalties shall apply shall commence on the date the installment was required to be paid and shall terminate on the date on which the amount of underpayment is paid. A payment of estimated tax on any installment date shall be considered a payment of any previous underpayment only to the extent such payment exceeds the amount of the installment determined under sub-subparagraph 1.a. for such installment date.

3. No penalty or interest for underpayment of any installment of estimated tax shall be imposed if the total amount of all such payments made on or before the last date prescribed for the payment of such installment equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were the lesser of:

a. An amount equal to 80 percent of the tax finally due for the taxable year; or

b. An amount equal to the tax shown on the taxpayer's return for the preceding taxable year, if a return showing a liability for tax was filed by the taxpayer for the preceding year.

(2)

(d) In addition to the delinquency penalty provided in paragraph (c), the department shall assess interest on the unpaid balance of any such tax which becomes delinquent, without regard to any extensions, at the *adjusted rate established pursuant to s. 213.235 of 12 percent per year*, from April 1 to the date of payment. Interest prescribed by this paragraph shall be deemed assessed upon the assessment of the tax and shall be collected and paid in the same manner.

Section 42. Subsection (3) of section 212.12, Florida Statutes, 1998 Supplement, is amended to read:

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

(3) When any dealer, or other person charged herein, fails to remit the tax, or any portion thereof, on or before the day when such tax is required by law to be paid, there shall be added to the amount due interest *on at the rate of 1 percent per month* of the amount due from the date due until paid *at the adjusted rate established pursuant to s. 213.235*. Interest on the delinquent tax shall be calculated beginning on the 21st day of the month following the month for which the tax is due, except as otherwise provided in this chapter.

Section 43. For the purpose of incorporating the amendment to section 212.12, Florida Statutes, 1998 Supplement, in a reference thereto, paragraph (e) of subsection (6) of section 193.501, Florida Statutes, is reenacted to read:

193.501 Assessment of lands subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recre-



ational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted.—

(6) The following terms whenever used as referred to in this section have the following meanings unless a different meaning is clearly indicated by the context:

(e) “Deferred tax liability” means an amount equal to the difference between the total amount of taxes that would have been due in March in each of the previous years in which the conveyance or covenant was in effect if the property had been assessed under the provisions of s. 193.011 and the total amount of taxes actually paid in those years when the property was assessed under the provisions of this section, plus interest on that difference computed as provided in s. 212.12(3).

Section 44. For the purpose of incorporating the amendment to section 212.12, Florida Statutes, 1998 Supplement, in a reference thereto, paragraph (b) of subsection (9) of section 193.503, Florida Statutes, is reenacted to read:

193.503 Classification and assessment of historic property used for commercial or certain nonprofit purposes.—

(9)

(b) For purposes of this subsection, “deferred tax liability” means an amount equal to the difference between the total amount of taxes that would have been due in March if the property had been assessed under the provisions of s. 193.011 and the total amount of taxes actually paid in those years when the property was assessed under the provisions of this section, plus interest on that difference computed as provided in s. 212.12(3).

Section 45. For the purpose of incorporating the amendment to section 212.12, Florida Statutes, 1998 Supplement, in a reference thereto, subsection (8) of section 193.505, Florida Statutes, is reenacted to read:

193.505 Assessment of historically significant property when development rights have been conveyed or historic preservation restrictions have been covenanted.—

(8) For the purposes of this section, the term “deferred tax liability” means an amount equal to the difference between the total amount of taxes which would have been due in March in each of the previous years in which a covenant executed and accepted pursuant to this section was in effect if the property had been assessed under the provisions of s. 193.011 irrespective of any negative impact on fair market value that restrictions imposed pursuant to this section may have caused and the total amount of taxes actually paid in those years, plus interest on that difference computed as provided in s. 212.12(3).

Section 46. For the purpose of incorporating the amendment to section 212.12, Florida Statutes, 1998 Supplement, in a reference thereto, subsection (7) of section 196.1997, Florida Statutes, is reenacted to read:

196.1997 Ad valorem tax exemptions for historic properties.—

(7) To qualify for an exemption, the property owner must enter into a covenant or agreement with the governing body for the term for which the exemption is granted. The form of the covenant or agreement must be established by the Department of State and must require that the character of the property, and the qualifying improvements to the property, be maintained during the period that the exemption is granted. The covenant or agreement shall be binding on the current property owner, transferees, and their heirs, successors, or assigns. Violation of the covenant or agreement results in the property owner being subject to the payment of the differences between the total amount of taxes which would have been due in March in each of the previous years in which the covenant or agreement was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s. 212.12(3).

Section 47. Section 220.807, Florida Statutes, is amended to read:

220.807 ~~Determination of~~ Rate of interest.—

(4) The annual rate of interest applicable to this chapter shall be the adjusted rate established pursuant to s. 213.235 by the executive director of the Department of Revenue under subsection (2).

~~(2) If the adjusted prime rate charged by banks, rounded to the nearest full percent, during either:~~

~~(a) The 6-month period ending on September 30 of any calendar year; or~~

~~(b) The 6-month period ending on March 31 of any calendar year, differs from the interest rate in effect on either such date, the executive director of the Department of Revenue shall, within 20 days, establish an adjusted rate of interest equal to such adjusted prime rate.~~

~~(3) An adjusted rate of interest established under this section shall become effective:~~

~~(a) On January 1 of the succeeding year, if based upon the adjusted prime rate for the 6-month period ending on September 30; or~~

~~(b) On July 1 of the same calendar year, if based upon the adjusted prime rate for the 6-month period ending on March 31.~~

~~(4) For the purposes of this section, “adjusted prime rate charged by banks” means the average predominant prime rate quoted by commercial banks to large business, as determined by the Board of Governors of the Federal Reserve System.~~

~~(5) Once established, an adjusted rate of interest shall remain in effect until an adjustment is made under subsection (2).~~

Section 48. Paragraph (c) of subsection (2) of section 624.5092, Florida Statutes, is amended to read:

624.5092 Administration of taxes; payments.—

(2)

(c) When any taxpayer fails to pay any amount due under this section, or any portion thereof, on or before the day when such tax or installment of tax is required by law to be paid, there shall be added to the amount due interest at the adjusted rate established pursuant to s. 213.235 of 12 percent per year from the date due until paid.

Section 49. *The Department of Revenue shall examine the impact of sections 19-48 and, by January 1, 2000, the executive director of the Department of Revenue shall submit to the Speaker of the House of Representatives, the President of the Senate, and the chairs of the finance and taxation committees of the Legislature a report containing recommendations for the effective and efficient implementation of said sections and methods to minimize their fiscal impact. These may include ways to increase voluntary compliance with the state’s tax laws.*

Section 50. Effective September 1, 1999, subsection (1) of section 561.501, Florida Statutes, is amended to read:

561.501 Surcharge on sale of alcoholic beverages for consumption on the premises; penalty.—

(1) Notwithstanding s. 561.50 or any other provision of the Beverage Law, a surcharge of 6.67 40 cents is imposed upon each ounce of liquor and each 4 ounces of wine, a surcharge of 4 6 cents is imposed on each 12 ounces of cider, and a surcharge of 2.67 4 cents is imposed on each 12 ounces of beer sold at retail for consumption on premises licensed by the division as an alcoholic beverage vendor.

Section 51. Effective September 1, 1999, paragraph (a) of subsection (4) of section 561.121, Florida Statutes, is amended to read:

561.121 Deposit of revenue.—

(4) State funds collected pursuant to s. 561.501 shall be paid into the State Treasury and credited to the following accounts:

(a) ~~Thirteen and six-tenths percent~~ ~~Nine and eight-tenths~~ of the surcharge on the sale of alcoholic beverages for consumption on premises shall be transferred to the Children and Adolescents Substance Abuse Trust Fund, which shall remain with the Department of *Children and Family Health and Rehabilitative Services* for the purpose of funding programs directed at reducing and eliminating substance abuse problems among children and adolescents.

Section 52. Except as otherwise provided herein, this act shall take effect July 1, 1999.

And the title is amended as follows: remove from the title of the bill: the entire title and insert in lieu thereof: A bill to be entitled An act relating to taxation; providing a short title; specifying a period during which the sale of clothing below a specified value shall be exempt from the tax on sales, use, and other transactions; defining "clothing"; providing exceptions; authorizing the Department of Revenue to adopt rules; providing an appropriation; providing for a rebate of state taxes in the form of a residential electric utility credit; providing conditions with respect to the credit; providing for submission of certain information to the Public Service Commission by utilities providing residential electric utility service; providing for calculation of reimbursement amounts by the commission; providing for distribution of funds to such utilities; providing for audits; providing legislative intent with respect to the credit; directing the commission to provide certain services; providing rulemaking authority; providing an appropriation; prohibiting any county which was not levying a school impact fee on January 1, 1999, from levying such fee during a specified period; limiting the amount of such fees that may be collected by a county during that period; providing procedures for reimbursing a county for revenues lost during that period based on fees which exceed the limitation which were in effect prior thereto; providing duties of the Comptroller; specifying the purposes for which such reimbursed funds may be used; providing for rules; creating a Florida School Impact Fee Policy Commission; providing for appointment and qualifications of members; providing administrative duties of the Legislative Committee on Intergovernmental Relations; providing duties of the commission; providing for a report; providing an appropriation; amending ss. 199.023 and 199.052, F.S.; revising the definition of "affiliated group" to include limited liability companies connected through membership interest with a common parent for purposes of intangible personal property taxes; revising provisions which allow affiliated groups to file a consolidated return, to include such limited liability companies; amending s. 199.032, F.S.; reducing the rate of the annual intangible personal property tax; amending s. 199.033, F.S.; reducing the rates of the tax on securities in a Florida's Future Investment Fund to conform; amending s. 199.185, F.S.; increasing the percentage of accounts receivable that is exempt from intangible personal property taxes; retaining legislative intent to exempt all accounts receivable on a future date; increasing the exemption from the annual tax granted to natural persons; providing an exemption from the annual tax for taxpayers who are not natural persons; amending s. 212.05, F.S.; reducing the rate of the sales tax on charges for telecommunication service from 7 percent to 6.5 percent; providing for application of such tax; providing legislative intent to further reduce the rate in a subsequent year; amending s. 212.12, F.S., to conform; specifying the application date of such reduced rate for charges billed on a monthly cycle; amending s. 212.11, F.S.; revising the filing deadline applicable to sales tax dealers who are required to calculate and pay estimated tax liability; increasing the threshold for determining whether a dealer is subject to said requirement; amending ss. 212.04 and 212.15, F.S., to conform; creating s. 213.235, F.S.; providing for determination of the annual rate of interest applicable to tax payment deficiencies; creating s. 213.255, F.S.; providing for payment of interest on overpayments of taxes, payment of taxes not due, or taxes paid in error with respect to taxes administered by the Department of Revenue if refund is not made within a specified period; providing requirements for refund applications and determination of completeness thereof; requiring a bond or other security under certain conditions; providing for interest and penalties with respect to refunds paid in error; providing application; providing for rules; amending ss. 198.15 and 198.18, F.S., relating to the rate of interest on delinquent estate taxes and taxes for which an extension is granted, s. 198.155, F.S., relating to the rate of interest on delinquent tax on generation-skipping transfers, s. 198.16, F.S., relating to the rate of interest on deficiencies in such taxes, s. 199.282, F.S., relating to the rate of interest on delinquent intangible personal property taxes, s. 201.17, F.S., relating to the rate of interest on delinquent excise taxes on documents, and s. 203.06, F.S., relating to the rate of interest on delinquent gross receipts taxes, to conform; reenacting s. 203.62, F.S., relating to the gross receipts tax on interstate and international telecommunications services, to incorporate the amendment to s. 203.06, F.S., in a reference thereto; amending s. 206.44, F.S., relating to the rate of interest on delinquent motor fuel taxes, to conform; reenacting ss. 206.06(1), 206.94, 206.97, 206.9915(3), 336.021(2)(a), and 336.025(2)(a), F.S., relating to estimated fuel taxes, tax on diesel fuel, tax on fuel and other pollutants, the ninth-cent fuel tax on motor and diesel fuel, and the local option tax on motor and diesel fuel for county transportation systems, to incorporate the amendment to s. 206.44, F.S.,

in references thereto; amending s. 207.007, F.S., relating to the rate of interest on delinquent tax on the operation of commercial motor vehicles, ss. 211.076 and 211.33, F.S., relating to the rate of interest on delinquent taxes and underpayment of estimated taxes on oil and gas production and severance of minerals, and s. 212.12, F.S., relating to the rate of interest on delinquent taxes on sales, use, and other transactions, to conform; reenacting ss. 193.501(6)(e), 193.503(9)(b), and 193.505(8), F.S., relating to the interest on a deferred tax liability due upon a change in assessment status of certain conservation or recreation land or historic properties, and s. 196.1997(7), F.S., relating to the interest on taxes which become due when property is no longer eligible for a historic property tax exemption, to incorporate the amendment to s. 212.12, F.S., in references thereto; amending s. 220.807, F.S., relating to the interest rate applicable to the corporate income tax code, and s. 624.5092, F.S., relating to the rate of interest on delinquent insurance premium taxes, to conform; requiring a report by the Department of Revenue; amending s. 561.501, F.S.; reducing the alcoholic beverage surcharges on liquor, wine, cider, and beer sold for consumption on the premises; amending s. 561.121, F.S.; increasing the portion of the surcharge which is transferred to the Children and Adolescents Substance Abuse Trust Fund; providing effective dates.

On motion by Senator Horne, the Senate refused to concur in the House amendment to **CS for SB 172** and acceded to the request for a conference committee. The action of the Senate was certified to the House.

**MOTION**

On motion by Senator McKay, by two-thirds vote all bills remaining on the Special Order Calendar this day were placed on the Special Order Calendar for Tuesday, April 6.

**REPORTS OF COMMITTEES**

The Committee on Rules and Calendar submits the following bills to be placed on the Special Order Calendar for Tuesday, March 30, 1999: CS for SB 82, CS for SB 1494, CS for SB 1424, SB 112, SB 776, SB 996, SB 954, CS for CS for SB 888, SB 134, CS for CS for SB 150, CS for SB 170, CS for SB 312, CS for CS for SB 2, CS for SB 728, CS for SB 986, SB 816, SB 1178, CS for SB 1238, SB 1144, SB 1020, CS for SB 982, CS for SB 1168, CS for SB 814, CS for SB 1306, CS for SB 1326, SB 1312, SB 1816, CS for SB 1314

Respectfully submitted,  
John McKay, Chairman

The Committee on Banking and Insurance recommends the following pass: SB 1806 with 1 amendment

The Committee on Criminal Justice recommends the following pass: SB 2164

The Committee on Education recommends the following pass: SB 1704

The Committee on Natural Resources recommends the following pass: SB 2346 with 1 amendment

**The bills contained in the foregoing reports were referred to the Committee on Fiscal Policy under the original reference.**

The Committee on Comprehensive Planning, Local and Military Affairs recommends the following pass: SB 2240

**The bill was referred to the Committee on Fiscal Resource under the original reference.**

The Committee on Comprehensive Planning, Local and Military Affairs recommends the following pass: CS for SB 340

The Committee on Criminal Justice recommends the following pass: SB 1182

The bills contained in the foregoing reports were placed on the calendar.

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The Committee on Transportation recommends a committee substitute for the following: SB 1254

The bill with committee substitute attached was referred to the Committee on Commerce and Economic Opportunities under the original reference.

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The Committee on Natural Resources recommends committee substitutes for the following: SB 2038, SB 2158

The Committee on Transportation recommends a committee substitute for the following: SB 1354

The bills with committee substitutes attached contained in the foregoing reports were referred to the Committee on Fiscal Policy under the original reference.

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The Committee on Transportation recommends a committee substitute for the following: SB 988

The bill with committee substitute attached was placed on the calendar.

## INTRODUCTION AND REFERENCE OF BILLS

### FIRST READING

By Senator Campbell—

**SB 2612**—A bill to be entitled An act relating to Broward County and the South Broward Hospital District; amending chapter 24415, Laws of Florida, 1947; providing that the South Broward Hospital District is not a public body or taxing authority for purposes of part III of chapter 163, Florida Statutes; providing an exception with respect to community redevelopment agencies created before a specified date; providing an effective date.

Proof of publication of the required notice was attached.

—was referred to the Committees on Comprehensive Planning, Local and Military Affairs; and Rules and Calendar.

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By Senator Geller—

**SB 2614**—A bill to be entitled An act relating to South Shore Drainage District, Palm Beach County; amending chapter 17259, Laws of Florida, 1935, as amended; revising the boundary line description of South Shore Drainage District located in Palm Beach County and including additional land within the boundaries of the district; amending the plan of reclamation of the district; providing for the equal assessment of benefits for all lands within the district; providing an effective date.

Proof of publication of the required notice was attached.

—was referred to the Committee on Rules and Calendar.

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By Senator Rossin—

**SB 2616**—A bill to be entitled An act relating to Loxahatchee Groves Water Control District, Palm Beach County; codifying the district's charter, reenacting chapter 76-455, Laws of Florida, as amended; providing for date of annual landowner's meeting and election of supervisors; providing that no person may be elected as a supervisor unless timely notice has been given of his or her intent to be elected as a supervisor; providing landowners with more than 1 acre are entitled to one additional vote for any fraction of an acre greater than one-half acre when all of said landowner's acreage has been aggregated for purposes of voting; providing

for who may be a hauling permit applicant; providing a mechanism to enforce existing provisions for fines for violation of hauling permit law violations; allowing citations for such violations to be issued by traffic enforcement agencies and treating such citations in the same manner as a noncriminal traffic infraction; providing that no land within the boundaries of the district, with the exception of one identified parcel, may be annexed by any municipality unless the municipality proposing to annex said land agrees to annex all of the real property comprising the district and such annexation is subject to the provisions set forth in s. 171.0413, F.S.; providing borrowing authority to deal with declared disasters; repealing all prior special acts of the Legislature relating to the Loxahatchee Groves Water Control District; providing that this act shall take precedence over any conflicting law to the extent of such conflict; providing severability; providing an effective date.

Proof of publication of the required notice was attached.

—was referred to the Committee on Rules and Calendar.

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**SR 2618**—Not referenced.

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By Senator Campbell—

**SB 2620**—A bill to be entitled An act relating to the Plantation Acres Improvement District, Broward County; amending s. 9, chapter 82-274, Laws of Florida; increasing the compensation that each supervisor shall be entitled to receive for his or her services; providing an effective date.

Proof of publication of the required notice was attached.

—was referred to the Committee on Rules and Calendar.

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By Senator Jones—

**SB 2622**—A bill to be entitled An act relating to Monroe County; creating the City of Marathon; providing legislative intent; providing municipal boundaries and municipal powers; providing a council-manager form of government; providing for election of a city council; providing for membership, qualifications, terms, powers, and duties of its members, including the mayor; providing for a vice mayor; providing for payment of expenses; providing general powers and duties; providing circumstances resulting in vacancy in office; providing grounds for forfeiture and suspension; providing for filling of vacancies; providing for meetings; providing for keeping of records; providing for adoption, distribution, and recording of technical codes; providing a limitation upon employment of council members; providing that certain interference with city employees shall constitute malfeasance in office; providing penalties; establishing the fiscal year; providing for adoption of annual budget and appropriation; providing for appropriations amendments; providing limitations; providing for appointment of charter officers, including a city manager and city attorney; providing for removal, compensation, and filling of vacancies; providing qualifications, powers, and duties; providing for nonpartisan elections and for matters relative thereto; providing for recall; providing for initiatives and referenda; providing the city a transition schedule and procedures for first election; providing for first-year expenses; providing for adoption of transitional ordinances, resolutions, comprehensive plan, and local development regulations; providing for accelerated entitlement to state shared revenues; providing for gas tax revenue; providing for transition agreement between Monroe County and the City of Marathon; providing land descriptions of the city; providing for future amendments of the charter; providing for standards of conduct in office; providing for severability; providing for a referendum approval; providing effective dates.

—was referred to the Committees on Comprehensive Planning, Local and Military Affairs; and Rules and Calendar.

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By Senator Campbell—

**SB 2624**—A bill to be entitled An act relating to Broward County; amending chapter 96-542, Laws of Florida, which provides for procedures for annexation of unincorporated areas into municipalities

throughout Broward County, certain provisions of s. 171.0413, F.S., to the contrary notwithstanding; amending that provision of the act which controls the effective date of annexation; providing an effective date.

Proof of publication of the required notice was attached.

—was referred to the Committee on Rules and Calendar.

By Senator Saunders—

**SB 2626**—A bill to be entitled An act relating to Lee County; creating the City of Bonita Springs; providing for municipal boundaries and municipal powers; providing for a city-manager form of government; providing for annexation and establishing a 5-year moratorium prior to the annexation of an area into the corporate limits of the City of Bonita Springs; providing for the general powers and duties to be exercised by the city; providing for nonpartisan elections of the city council, their terms, and term limits; creating council districts; providing for membership, qualifications, powers, and duties of the city council including the mayor; providing for compensation and expenses of city council members; providing circumstances resulting in vacancy in the office of city council; providing grounds for forfeiture and suspension, and for filling of vacancies in the city council; providing for meetings and keeping of records; providing for referendum election; providing for campaign spending limits; providing for appointment of officers including city manager and city attorney; providing for powers and duties of city manager; providing for code of technical regulation; providing for adoption of ordinances and resolutions to include emergency ordinances; providing for first-year expenses; providing for adoption of annual budget and appropriations; providing for capital programs; providing for a debt limit on the amount of outstanding long-term liabilities; providing for referendum petitions and for recall; providing for code of ethics; providing for amendments to the city charter; providing for participation in state-shared revenue and local option gas taxes; providing for initial election of city council and early assumption of duties; providing for a transitional period and for county ordinances and services during the transitional period; providing effective dates; providing for an annual financial audit; providing for severability; providing an effective date.

Proof of publication of the required notice was attached.

—was referred to the Committees on Comprehensive Planning, Local and Military Affairs; and Rules and Calendar.

By Senator Campbell—

**SB 2628**—A bill to be entitled An act relating to the Town of Davie, Broward County; providing for the calculation of the population census of the Town of Davie; providing an effective date.

Proof of publication of the required notice was attached.

—was referred to the Committees on Comprehensive Planning, Local and Military Affairs; and Rules and Calendar.

By Senator Campbell—

**SB 2630**—A bill to be entitled An act relating to Broward County; amending chapter 94-429, Laws of Florida; revising the definition of port jurisdictional area; revising territorial boundaries of the port jurisdictional area; repealing s. 6(2), chapter 94-429, Laws of Florida, relating to authority of the county administrator to enter into a lease whose term does not exceed 1 year; repealing chapter 91-356, Laws of Florida, relating to a revision of the former boundaries of the port jurisdictional area; providing an effective date.

Proof of publication of the required notice was attached.

—was referred to the Committee on Rules and Calendar.

By Senator King—

**SJR 2632**—A joint resolution proposing an amendment to Section 1 of Article VII and the creation of Section 26 of Article XII of the State Constitution relating to a limitation on legislative power to impose or increase taxes.

—was referred to the Committees on Fiscal Resource; and Rules and Calendar.

By Senator King—

**SB 2634**—A bill to be entitled An act relating to onsite sewage treatment and disposal systems; amending s. 381.0065, F.S.; providing for regulation of maintenance entities for performance-based treatment systems and aerobic treatment unit systems; amending s. 381.0066, F.S.; reducing annual operating permit fee for aerobic treatment units or performance-based treatment systems; providing an effective date.

—was referred to the Committees on Health, Aging and Long-Term Care; and Fiscal Policy.

By Senator King—

**SB 2636**—A bill to be entitled An act relating to education; authorizing district school boards to allow the use of an opening or closing message at secondary school-related, noncompulsory student assemblies; providing requirements; providing an effective date.

—was referred to the Committee on Education.

By Senator Campbell—

**SB 2638**—A bill to be entitled An act relating to the City of Deerfield Beach, Broward County; extending and enlarging the corporate limits of the City of Deerfield Beach to include specified unincorporated lands within said corporate limits; providing an effective date.

Proof of publication of the required notice was attached.

—was referred to the Committee on Rules and Calendar.

By Senator Jones—

**SB 2640**—A bill to be entitled An act relating to Monroe County; creating the Village of Key Largo; providing legislative findings and intent; providing municipal boundaries and municipal powers; providing a council-manager form of government; providing for election of a village council; providing for membership, qualifications, terms, powers, and duties of its members, including the mayor; providing for a vice mayor; providing for compensation and expenses; providing general powers and duties; providing circumstances resulting in vacancy in office; providing grounds for forfeiture and suspension; providing for filling of vacancies; providing for meetings; providing for keeping of records; providing for adoption, distribution, and recording of technical codes; providing a limitation upon employment of council members; providing that certain interference with village employees shall constitute malfeasance in office; establishing the fiscal year; providing for adoption of annual budget and appropriation; providing amendments for supplemental, reduction, and transfer of appropriations; providing limitations; providing for appointment of charter officers, including a village manager and village attorney; providing for removal, compensation, and filling of vacancies; providing qualifications, powers, and duties; providing for nonpartisan elections and for matters relative thereto; providing for recall; providing for initiatives and referenda; providing the village a transitional schedule and procedures for first election; providing for first-year expenses; providing for adoption of transitional ordinances, resolutions, comprehensive plan, and local development regulations; providing for accelerated entitlement to state-shared revenues; providing for gas tax revenue; providing for a transition agreement between Monroe County and the Village of Key Largo; providing land descriptions of the village; providing for future amendments of the charter; providing for standards of

conduct in office; providing for severability; providing for a referendum; providing effective dates.

—was referred to the Committees on Comprehensive Planning, Local and Military Affairs; and Rules and Calendar.

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By Senator Campbell—

**SB 2642**—A bill to be entitled An act relating to Broward County; amending chapter 97-371, Laws of Florida, as amended; extending the corporate limits for the cities of Pembroke Pines, Davie, Cooper City, and Weston; providing for the annexation of the unincorporated area known as Southwest Ranches; providing for amendment to the legal description of Southwest Ranches and surrounding areas and Sunshine Acres and surrounding areas; providing for incorporation of a new municipality; providing an effective date.

Proof of publication of the required notice was attached.

—was referred to the Committee on Rules and Calendar.

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By Senator Campbell—

**SB 2644**—A bill to be entitled An act relating to Broward County; extending the corporate limits of the Cities of Fort Lauderdale and Pompano Beach and the Town of Lauderdale-By-The-Sea; providing for annexation by election of the unincorporated areas known as the "Intra-coastal/Beach Area" and surrounding areas; providing for incorporation of a new municipality by election; providing an effective date.

Proof of publication of the required notice was attached.

—was referred to the Committee on Rules and Calendar.

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By Senator Campbell—

**SB 2646**—A bill to be entitled An act relating to the City of Weston, Broward County, Florida; extending and enlarging the corporate limits of the City of Weston to include specified unincorporated lands within said corporate limits; redefining city limits; providing an effective date

Proof of publication of the required notice was attached.

—was referred to the Committee on Rules and Calendar.

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By Senator Campbell—

**SB 2648**—A bill to be entitled An act relating to Broward County; providing for the revision of the Charter of the Town of Pembroke Park; providing for extending the corporate limits of the City of Hollywood; providing for extending the corporate limits of the Town of Pembroke Park; providing for annexation of unincorporated areas within Broward County; providing for referenda; providing an effective date.

Proof of publication of the required notice was attached.

—was referred to the Committee on Rules and Calendar.

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By Senator Campbell—

**SB 2650**—A bill to be entitled An act relating to the Cities of Deerfield Beach and Pompano Beach, Broward County; extending and enlarging the corporate limits of such cities to include specific unincorporated lands within the corporate limits of said cities; providing for a referendum; providing an effective date.

Proof of publication of the required notice was attached.

—was referred to the Committees on Comprehensive Planning, Local and Military Affairs; and Rules and Calendar.

By Senator Campbell—

**SB 2652**—A bill to be entitled An act relating to the City of Hollywood, Broward County; extending and enlarging the corporate limits of the City of Hollywood to include specified unincorporated lands within said corporate limits; providing an effective date.

Proof of publication of the required notice was attached.

—was referred to the Committee on Rules and Calendar.

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By Senator Campbell—

**SB 2654**—A bill to be entitled An act relating to Broward County; extending the corporate limits of the Cities of Fort Lauderdale, North Lauderdale, and Pompano Beach; providing for annexation of the unincorporated area known as "Palm Aire Village"; providing for a study; providing for an election, providing for a runoff election; providing for an effective date of annexation; providing for a transition plan and other plans; providing for an interlocal agreement; providing for a continuation of certain Broward County regulations; providing an effective date.

Proof of publication of the required notice was attached.

—was referred to the Committee on Rules and Calendar.

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**SR 2656**—Not referenced.

## COMMITTEE SUBSTITUTES

### FIRST READING

By the Committee on Transportation and Senator Sebesta—

**CS for SB 988**—A bill to be entitled An act relating to motor vehicles; amending s. 316.212, F.S.; prohibiting the use of a golf cart on public roads by certain minors; creating s. 316.2122, F.S.; authorizing the use of low-speed vehicles on certain public roads; providing restrictions for such operation; amending s. 316.2126, F.S.; authorizing the use of golf carts and utility vehicles by municipalities for municipal purposes and subject to certain conditions; amending s. 320.01, F.S.; providing a speed restriction for golf carts; defining the terms "low-speed vehicle" and "utility vehicle"; amending s. 320.08001, F.S.; prescribing a license tax for low-speed vehicles; amending s. 320.105, F.S.; exempting golf carts and utility vehicles from requirements to display license plates; amending s. 325.203, F.S.; exempting golf carts and utility vehicles from inspection requirements; providing an effective date.

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By the Committee on Transportation and Senators Sebesta, Bronson and Kurth—

**CS for SB 1254**—A bill to be entitled An act relating to the Florida Space Transportation Planning Act; providing a short title; amending s. 330.30, F.S.; exempting certain spaceports from a provision of law relating to the approval of airport sites and the licensing of airports; amending s. 331.303, F.S.; revising definitions with respect to the Spaceport Florida Authority Act; amending s. 331.304, F.S.; revising the boundaries of spaceport territory; amending s. 331.305, F.S.; deleting obsolete provisions; amending s. 331.308, F.S.; deleting obsolete provisions relating to the board of supervisors; amending s. 331.331, F.S.; removing a limitation on the issuance of certain revenue bonds; amending s. 331.360, F.S.; providing for the development of a spaceport master plan; directing the Department of Transportation to promote and develop aerospace transportation facilities; amending s. 332.004, F.S.; providing definitions; amending s. 332.006, F.S.; providing for the duties and responsibilities of the Department of Transportation with respect to aerospace development; amending s. 332.007, F.S.; providing for the administration and financing of aerospace programs and projects; creating s. 332.009, F.S.; limiting the operation of the chapter; amending s. 334.03, F.S.; redefining the term "transportation facility"; amending s. 339.155, F.S.; revising a provision of law governing transportation planning to include reference to spaceport master plans; amending s. 339.175, F.S.; including reference to spaceports and aerospace development with re-

spect to metropolitan planning organizations; amending ss. 196.012, 334.27, F.S.; conforming cross-references; providing an effective date.

By the Committee on Transportation and Senators Mitchell, Kirkpatrick, Thomas, Geller, Childers, Clary and Bronson—

**CS for SB 1354**—A bill to be entitled An act relating to small county road assistance; creating s. 339.2816, F.S.; creating the Small County Road Assistance Program within the Department of Transportation; defining the term “small county”; providing for county eligibility; providing criteria for prioritizing projects; authorizing the Department of Transportation to administer program contracts on behalf of counties; requiring that program projects be included in the department’s work program; amending s. 339.08, F.S.; authorizing the expenditure of State Transportation Trust Fund moneys for the Small County Road Assistance Program; providing an effective date.

By the Committee on Natural Resources and Senator Carlton—

**CS for SB 2038**—A bill to be entitled An act relating to red tide research and mitigation; establishing a Harmful-Algal-Bloom Task Force; providing for task force membership and duties; providing legislative intent; providing program goals; providing an appropriation; providing an effective date.

By the Committee on Natural Resources and Senator Saunders—

**CS for SB 2158**—A bill to be entitled An act relating to the Florida Everglades Restoration Trust Fund; creating s. 375.046, F.S.; creating the Florida Everglades Restoration Trust Fund; providing for its purposes; providing a contingent effective date.

**MESSAGES FROM THE HOUSE OF REPRESENTATIVES**

**FIRST READING**

The Honorable Toni Jennings, President

I am directed to inform the Senate that the House of Representatives has passed CS for CS for HB 19, HB 125, CS for HB 223, HB 407, HB 1951; has passed as amended HB 3, HB 67, CS for HB 191, HB 267, HB 357, HB 719, CS for HB’s 751, 753 and 755, HB 819 and requests the concurrence of the Senate.

*John B. Phelps, Clerk*

By the Committees on Governmental Operations, Judiciary and Representative Futch and others—

**CS for CS for HB 19**—A bill to be entitled An act relating to skateboarding, inline skating, and freestyle bicycling; creating s. 316.0085, F.S.; providing legislative purpose; providing definitions; providing limitations on liability with respect to governmental entities and public employees with respect to persons who participate in skateboarding, inline skating, or freestyle bicycling on property owned or leased by the governmental entity; providing exceptions; providing for liability of independent concessionaires or other persons or organizations for certain injuries or damages; providing for the assumption of certain risks; providing for the effect of certain insurance; providing an effective date.

—was referred to the Committees on Comprehensive Planning, Local and Military Affairs; Governmental Oversight and Productivity; and Fiscal Policy.

By Representative Alexander and others—

**HB 125**—A bill to be entitled An act relating to candidates for public office; amending s. 99.012, F.S.; requiring a subordinate officer, deputy

sheriff, or police officer seeking public office to resign or take a leave of absence, depending on certain circumstances relating to the office sought; providing an effective date.

—was referred to the Committee on Ethics and Elections.

By the Committee on Community Affairs and Representative Constantine and others—

**CS for HB 223**—A bill to be entitled An act relating to governmental conflict resolution; amending s. 164.101, F.S.; renaming the “Florida Governmental Cooperation Act” as the “Florida Governmental Conflict Resolution Act”; amending s. 164.102, F.S.; providing purpose and intent; creating s. 164.1031, F.S.; providing definitions; creating s. 164.1041, F.S.; providing that, when a local or regional governmental entity files suit against another such governmental entity, court proceedings shall be abated by order of the court until the procedural options of the act have been exhausted, except in specified circumstances; providing for review by the court of the justification for failure to comply with the act; creating s. 164.1051, F.S.; specifying the governmental conflicts to which the act applies; creating s. 164.1052, F.S.; providing procedures and requirements for initiation of conflict resolution procedures and determination of participants; creating s. 164.1053, F.S.; providing for a conflict assessment meeting and providing requirements with respect thereto; creating s. 164.1055, F.S.; providing for a joint public meeting between conflicting entities; providing for mediation when no agreement is reached; creating s. 164.1056, F.S.; providing for final resolution of a conflict when there is a failure to resolve the conflict under the act; creating s. 164.1057, F.S.; specifying the manner of execution of the resolution of a conflict; renumbering and amending s. 164.104, F.S.; providing that a governmental entity that fails to participate in conflict resolution procedures shall be required to pay attorney’s fees and costs under certain conditions; creating s. 164.1061, F.S.; providing for extension of the time requirements of the act; repealing ss. 164.103, 164.105, and 164.106, F.S., which provide procedures and requirements for resolution of governmental disputes and for tolling of statutes of limitations; providing effect on existing contracts and agreements; providing an effective date.

—was referred to the Committees on Governmental Oversight and Productivity; and Comprehensive Planning, Local and Military Affairs.

By Representative Casey—

**HB 407**—A bill to be entitled An act relating to terms of office for members of the Board of Regents; amending s. 240.207, F.S.; revising the terms of office of members of the Board of Regents; providing an effective date.

—was referred to the Committees on Education; and Governmental Oversight and Productivity.

By the Committee on Finance and Taxation; and Representative Albright and others—

**HB 1951**—A bill to be entitled An act relating to unemployment compensation; amending s. 1, ch. 97-29, Laws of Florida; directing the Division of Unemployment Compensation to reduce employers’ tax rates for the year 2000; providing exceptions; providing a reduced initial tax rate for certain employers for the year 2000; amending s. 443.101, F.S.; clarifying provisions relating to disqualification for benefits; amending s. 443.111, F.S.; providing a temporary increase in the maximum weekly and yearly benefit amounts for unemployment compensation benefits for a specified period; amending s. 443.231, F.S.; providing an extension for the Florida Training Investment Program; providing effective dates.

—was referred to the Committees on Commerce and Economic Opportunities; and Fiscal Resource.

By Representative Starks and others—

**HB 3**—A bill to be entitled An act relating to child identification; providing a short title; providing legislative intent; requiring hospitals and birthing centers to notify parents of the availability of the Child Identification Program; requiring hospitals and birthing centers to provide identification services to the parent upon payment of a fee; encouraging physicians to participate in the Child Identification Program; prohibiting the creation or maintenance of certain records; prohibiting certain civil or criminal actions; providing immunity; prohibiting agencies from requiring the maintenance of records or the providing of reports; providing an effective date.

—was referred to the Committees on Health, Aging and Long-Term Care; and Fiscal Policy.

By Representative Fuller and others—

**HB 67**—A bill to be entitled An act relating to sport shooting ranges; providing definitions; providing exemption from civil liability and criminal prosecution for owners and users of sport shooting ranges with respect to noise pollution resulting from the operation of the range under certain circumstances; exempting sport shooting ranges from specified rules; prohibiting certain nuisance actions against sport shooting ranges; providing for the continued operation of sport shooting ranges under specified circumstances; providing an effective date.

—was referred to the Committees on Comprehensive Planning, Local and Military Affairs; and Judiciary.

By the Committee on Governmental Operations and Representative Lawson and others—

**CS for HB 191**—A bill to be entitled An act relating to the naming of state buildings and other facilities; amending s. 267.062, F.S.; prohibiting the naming of any state building, road, bridge, park, recreational complex, or other similar facility for any elected public official in office or any other living person; requiring notice; providing an effective date.

—was referred to the Committees on Governmental Oversight and Productivity; and Rules and Calendar.

By Representative Fiorentino and others—

**HB 267**—A bill to be entitled An act relating to motor vehicle licenses; amending s. 320.089, F.S.; permitting the unremarried spouse of a deceased recipient of the Purple Heart medal to continue receiving a license plate which is stamped with the words "Purple Heart" under certain circumstances; providing an effective date.

—was referred to the Committee on Transportation.

By Representative Fasano—

**HB 357**—A bill to be entitled An act relating to hospital meetings and records; amending s. 395.3035, F.S.; defining the term "strategic plan" for purposes of provisions which provide for the confidentiality of such plans and of meetings relating thereto; providing an exemption from open meetings requirements for meetings at which such plans are modified or approved by the hospital's governing board; providing for future review and repeal; providing conditions for the early release of transcripts of meetings at which such plans are discussed; prohibiting public hospitals from taking certain specified actions at closed meetings; requiring certain notice; providing a finding of public necessity; providing an effective date.

—was referred to the Committees on Health, Aging and Long-Term Care; and Rules and Calendar.

By Representative Pruitt and others—

**HB 719**—A bill to be entitled An act relating to alcoholic beverages; amending s. 561.01, F.S.; redefining the term "discount in the usual course of business"; authorizing distributors of malt beverages to charge different prices for such beverages to different categories of alcoholic beverage licensees; requiring prices in a single license category to be uniform; providing an effective date.

—was referred to the Committee on Regulated Industries.

By the Committee on Transforming Florida Schools, Select, and Representative Diaz de la Portilla and others—

**CS for HB's 751, 753 and 755**—A bill to be entitled An act relating to a high-quality education system; amending s. 229.0535, F.S.; revising provisions relating to the authority of the State Board of Education to enforce school improvement; creating s. 229.0537, F.S.; providing findings and intent language; requiring private school opportunity scholarships to be provided to certain public school students; providing student eligibility requirements; providing school district requirements; providing an alternative to accepting a state opportunity scholarship; providing private school eligibility criteria; providing student attendance requirements; providing parental involvement requirements; providing a district reporting requirement; providing for calculation of the amount and distribution of state opportunity scholarship funds; authorizing the adoption of rules; amending s. 229.512, F.S.; revising provisions relating to the authority of the Commissioner of Education regarding the implementation of the program of school improvement and education accountability; amending s. 229.555, F.S., relating to educational planning and information systems; revising to conform; amending s. 229.565, F.S.; eliminating the requirement that the Commissioner of Education designate program categories and grade levels for which performance standards are to be approved; amending s. 229.57, F.S.; revising the purpose of the student assessment program; revising provisions relating to participation in the National Assessment of Educational Progress; revising the statewide assessment program; revising requirements relating to the annual report of the results of the statewide assessment program; providing for the identification of schools by performance grade category according to student and school performance data; providing for the identification of school improvement ratings; increasing the authority that each school identified in a certain performance grade category has over the allocation of the school's total budget; authorizing the negotiation of a contract for annual assessment; providing contract requirements; assigning responsibility for local assessments in subjects and grade levels other than those included in the statewide assessment program; providing for funding based on school performance; amending s. 229.58, F.S.; removing a reference to the Florida Commission on Education Reform and Accountability; amending s. 229.591, F.S.; revising provisions relating to the system of school improvement and education accountability to reflect that students are not required to attend schools designated in a certain performance grade category; revising the state education goals; revising the duties of the Department of Education with regard to school improvement; amending s. 229.592, F.S., relating to the implementation of the state system of school improvement and education accountability; removing obsolete language; removing references to the Florida Commission on Education Reform and Accountability; deleting the requirement that the Commissioner of Education appear before the Legislature; revising duties of the Department of Education; revising duties of the State Board of Education; revising provisions relating to waivers from statutes; correcting cross references; repealing s. 229.593, F.S., relating to the Florida Commission on Education Reform and Accountability; repealing s. 229.594, F.S., relating to the powers and duties of the commission; amending s. 229.595, F.S., relating to the implementation of the state system of educational accountability for school-to-work transition; revising provisions relating to the assessment of readiness to enter the workforce; removing a reference to the Florida Commission on Education Reform and Accountability; amending s. 230.23, F.S., relating to powers and duties of school boards; revising provisions relating to the compensation and salary schedules of school employees; revising provisions relating to courses of study and other instructional aids to include the term "instructional materials"; revising school board duties regarding the implementation and enforcement of school improvement and accountability; revising policies regarding public disclosure; requiring school board adoption of certain policies; amending s. 231.29, F.S.; revising the assessment procedure for school district instructional,



administrative, and supervisory personnel; amending s. 231.2905, F.S.; revising provisions of the Florida School Recognition Program relating to financial awards based on employee performance; revising initial criteria for identification of schools; amending s. 232.245, F.S.; relating to pupil progression; revising requirements relating to the provision of remedial instruction; providing requirements for the use of resources for remedial instruction; requiring the adoption of rules regarding pupil progression; eliminating requirements relating to student academic improvement plans; deleting duplicative requirements relating to mandatory remedial reading instruction; amending s. 228.053, F.S.; relating to developmental research schools; removing references to "Blueprint 2000"; correcting cross references; amending s. 228.054, F.S., relating to the Joint Developmental Research School Planning, Articulation, and Evaluation Committee; correcting a cross reference; amending s. 228.056, F.S.; conforming references to testing programs; amending s. 233.17, F.S., relating to the term of adoption of instructional materials; correcting cross references; amending s. 236.685, F.S., relating to educational funding accountability; correcting a cross reference; amending s. 20.15, F.S., relating to the creation of the Department of Education; removing a reference to the Florida Commission on Education Reform and Accountability; creating s. 236.08104, F.S.; establishing a supplemental academic instruction categorical fund; providing findings and intent; providing requirements for the use of funds; providing for dropout prevention program funding to be included in Group 1 FEPF programs; amending s. 236.013, F.S.; eliminating certain provisions relating to calculations of the equivalent of a full-time student; revising provisions relating to membership in programs scheduled for more than 180 days; amending s. 239.101, F.S., relating to career education; correcting cross references; amending s. 239.229, F.S., relating to vocational standards; correcting cross references; amending s. 240.529, F.S., relating to approval of teacher education programs; correcting a cross reference; creating s. 231.002, F.S.; stating an intent to increase standards for the preparation, certification, and professional development of educators; directing the Department of Education to review statutes and rules governing certification to increase efficiency, rigor, and alternatives in the certification process; requiring a report; amending s. 24.121, F.S.; specifying conditions for withholding allocations from the Educational Enhancement Trust Fund; amending s. 229.592, F.S.; prohibiting the waiver of a required report of out-of-field teachers; amending s. 230.23, F.S., relating to district school board powers and duties; requiring certain performance-based pay for school administrators and instructional personnel; amending s. 231.02, F.S.; correcting a reference; amending s. 231.0861, F.S.; requiring the State Board of Education to approve criteria for selection of certain administrative personnel; authorizing school districts to contract with private entities for evaluation and training of such personnel; amending s. 231.085, F.S.; specifying principals' responsibilities for assessing performance of school personnel and implementing the Sunshine State Standards; amending s. 231.087, F.S.; requiring the State Board of Education to adopt rules governing the training of school district management personnel; providing for review and repeal of the Management Training Act; requiring recommendations; amending s. 231.09, F.S.; prescribing duties of instructional personnel; amending s. 231.096, F.S.; requiring a school board plan to ensure the competency of teachers with out-of-field teaching assignments; amending s. 231.145, F.S.; revising purpose to reflect increased requirements for certification; amending s. 231.15, F.S.; authorizing certification based on demonstrated competencies; requiring rules of the State Board of Education to specify certain competencies; requiring consultation with postsecondary education boards; amending s. 231.17, F.S.; revising prerequisites for certification; increasing the requirement that teachers know and use mathematics, technology, and intervention strategies with students; deleting alternative ways to demonstrate general knowledge competency; requiring demonstration of ability to maintain collaborative relationships with students' families; amending s. 231.1725, F.S.; providing legal protections for clinical field experience students; amending s. 231.174, F.S., relating to district programs for adding certification coverages; removing limitation to specific certification areas; amending s. 231.29, F.S.; revising assessment procedures for instructional personnel and school administrators; revising provisions relating to the probation of certain employees; amending s. 231.546, F.S.; specifying duties of the Education Standards Commission; amending s. 231.600, F.S.; prescribing the responsibilities of school district professional-development programs; amending s. 236.08106, F.S.; revising provisions of the Excellent Teaching Program; providing for withholding of wages to repay the certification fee subsidy owed the state by an employee who defaults; providing exceptions; authorizing the State Board of Education to adopt rules; amending s. 240.529, F.S.; requiring

the Commissioner to appoint a Teacher Preparation Program Committee to recommend core curricula for state-approved teacher preparation programs and requiring the State Board of Education to adopt rules establishing uniform core curricula; revising criteria for initial and continuing approval of teacher-preparation programs; increasing the requirements for a student to enroll in and graduate from a teacher-education program; requiring preservice field experience programs to include supervised contact with lower achieving students; requiring annual reports of program performance; creating s. 231.6135, F.S.; establishing a statewide system for in-service professional development; authorizing professional development academies to meet human resource development and education instruction training needs of educators, schools, and school districts; providing for organization and operation by public and private partners; providing for funding; specifying duties of the Commissioner of Education; repealing s. 231.601, F.S., relating to purpose of inservice training for instructional personnel; amending s. 230.23, F.S.; requiring school improvement plans to include additional issues; amending s. 230.2316, F.S.; specifying the elements of dropout prevention and academic intervention programs; revising the intent of the program; revising student eligibility and program criteria; revising reporting requirements for district evaluation; providing for applications by school districts to the Department of Education for grants to operate second chance schools; establishing grant and program requirements; providing for the generation of operating funds through programs of the Florida Education Finance Program; providing new requirements for students seeking to reenter traditional schools; amending s. 231.085, F.S.; requiring principals to ensure the accuracy and timeliness of school reports; requiring principals to provide staff training opportunities; creating s. 232.001, F.S.; allowing certain district school boards to implement pilot projects to raise the compulsory age of attendance for children; providing requirements for school boards that choose to participate in pilot projects; providing for the applicability of state law and State Board of Education rule; providing an exception from the provisions relating to a declaration of intent to terminate school enrollment; requiring a study; amending s. 232.09, F.S.; clarifying scope of reference to term "criminal prosecution"; amending s. 232.17, F.S.; providing legislative findings; placing responsibility on school district superintendents for enforcing attendance; establishing requirements for school board policies; revising the current steps for enforcing regular school attendance; requiring public schools to follow the steps; establishing the requirements for school principals, primary teachers, child study teams, and parents; providing for parents to appeal; allowing the superintendent to seek criminal prosecution for parental noncompliance; requiring the parent or guardian or the superintendent to file certain petitions involving ungovernable children in certain circumstances; requiring the superintendent to provide the court with certain evidence; allowing for court enforcement for children who refuse to comply; revising the notice requirements to parents, guardians, or others; eliminating a current condition for notice; eliminating the option for referral to case staffing committees; requiring the superintendent to take steps to bring about criminal prosecution and requiring related notice; authorizing superintendents to file truancy petitions; allowing for the return of absent children to additional locations; requiring parental notification; deleting certain provisions relating to escalating series of truancy activities; amending s. 232.19, F.S., relating to habitual truancy; authorizing superintendents to file truancy petitions; requiring that a court order for school attendance be obtained as a part of services; revising the requirements that must be met prior to filing a petition; amending s. 236.081, F.S.; amending procedures that must be followed in determining the annual allocation to each school district for operation; requiring the average daily attendance of the student membership to be calculated by school and by district; requiring the district's FTE membership to be adjusted by multiplying by the average daily attendance factor; amending s. 240.529, F.S.; providing the criteria for continued program approval; providing for the requirements for instructors in postsecondary teacher preparation programs who instruct or supervise preservice field experience courses or internships; eliminating the requirement related to a commitment to teaching in the public schools for a period of time; providing additional requirements for school district and instructional personnel who supervise or direct certain teacher preparation students; amending s. 984.03, F.S.; redefining the term "habitual truant"; requiring the state attorney or the appropriate jurisdictional agency to file a child-in-need-of-services petition in certain circumstances; eliminating the requirement for referral for evaluation; providing definitions for "truancy court" and "truancy petition"; creating s. 984.151, F.S.; providing procedure for truancy petitions; providing for truancy hearings and penalties; reenacting s. 24.121(5)(b) and (c), F.S., relating to the Educational Enhancement Trust Fund, s. 120.81(1)(b), F.S., relating to tests,

test scoring criteria, or testing procedures, s. 228.056(9)(e), F.S., relating to charter schools, s. 228.0565(6)(b), (c), and (d), F.S., relating to de-regulated public schools, s. 228.301(1), F.S., relating to test security, s. 229.551(1)(c) and (3), F.S., relating to educational management, s. 230.03(4), F.S., relating to school district management, control, operation, administration, and supervision, s. 231.24(3)(a), F.S., relating to the process for renewal of professional certificates, s. 231.36(3)(e) and (f), F.S., relating to contracts with instructional staff, supervisors, and principals, s. 232.2454(1), F.S., relating to district student performance standards, instruments, and assessment procedures, s. 232.246(5)(a) and (b), F.S., relating to general requirements for high school graduation, s. 232.248, F.S., relating to confidentiality of assessment instruments, s. 232.2481(1), F.S., relating to graduation and promotion requirements for publicly operated schools, s. 233.09(4), F.S., relating to duties of instructional materials committees, s. 233.165(1)(b), F.S., relating to the selection of instructional materials, s. 233.25(3)(b), F.S., relating to publishers and manufacturers of instructional materials, s. 236.685(6), F.S., relating to educational funding accountability, s. 239.101(7), F.S., relating to career education, s. 239.229(1) and (3), F.S., relating to vocational standards, s. 240.118(4), F.S., relating to postsecondary feedback of information to high schools, s. 240.529(1), F.S., relating to approval of teacher preparation programs, to incorporate references; providing rulemaking authority for the State Board of Education to ensure access for nonprofit professional teacher associations; providing for severability; providing effective dates.

—was referred to the Committees on Education and Fiscal Policy.

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By Representative Maygarden and others—

**HB 819**—A bill to be entitled An act relating to the presidential preference primary; amending s. 103.101, F.S.; changing the date of the presidential preference primary; providing that any election scheduled to be held concurrent with the presidential preference primary in the year 2000 be changed to conform; providing an effective date.

—was referred to the Committee on Ethics and Elections.

## JOINT COMMITTEE APPOINTED

The President announced the appointment of Senator Brown-Waite, Chairman; Senators Silver, Burt and Rossin to the Legislative Task Force on Illicit Money Laundering (IML Task Force).

## ENROLLING REPORTS

SB 6, SB 22, SB 24, SB 26, SB 32, SB 34, SB 46 and SB 48 have been enrolled, signed by the required Constitutional Officers and presented to the Governor on March 29, 1999.

*Faye W. Blanton*, Secretary

## CORRECTION AND APPROVAL OF JOURNAL

The Journal of March 25 was corrected and approved.

## CO-SPONSORS

Senators Casas—SB 938; Campbell—SB 770, SB 2148; Clary—SB 1330; Horne—SB 1984, SB 2338; King—SB 1458; Meek—SB 1794; Scott—SB 938

## RECESS

On motion by Senator McKay, the Senate recessed at 1:12 p.m. for the purpose of holding committee meetings and conducting other Senate business to reconvene at 9:30 a.m., Tuesday, April 6.

## SENATE PAGES

March 29-April 2

Sarah E. Bolling, Jacksonville; Joquetta L. Byrd, Boynton Beach; Brian Demers, Ft. Lauderdale; Jason M. Hall, Heathrow; Rosie Kokkinos, Naples; Adoni Kokkinos, Naples; Christine Kretschman, Tallahassee; Charles Little, Gainesville; Sarah May, Bradenton; Laurel McDaniel, Tallahassee; Jaclyn Panaggio, Daytona Beach; Matt Parrish, Tierra Verde; Jonea Maria Smith, Delray Beach; Tracy Swartz, Sarasota; Heather Marie Townsend, Alva; Christopher Curtis Turner, Winter Springs; Jordan M. Wiener, Boca Raton; Shayla A. Willingham, Delray Beach; Mary Wolcott, Milton