1982

Session Law 82-083

Florida Senate & House of Representatives

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A bill to be entitled
An act relating to intangible personal property
taxes; amending s. 199.023(7), Florida
Statutes; modifying a definition; amending s.
199.042(1)(a), Florida Statutes; providing that
certain returns filed on certain days are not
delinquent; providing an effective date.

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

Section 1. Subsection (7) of section 199.023, Florida
Statutes, is amended to read:

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

(7) "Affiliated group" means one or more chains of
includable corporations connected through stock ownership with
a common parent corporation, incorporated in or having its
principal place of business in the state, which is an
includable corporation, providing that:

(a) Stock possessing at least 80 percent of the voting
power of all classes of stock and at least 80 percent of each
class of the nonvoting stock of each of the includable
corporations, excepting therefrom the common parent
corporation, is owned directly by one or more of the other
includable corporations; and

(b) The common parent corporation owns directly stock
possessing at least 80 percent of the voting power of all
classes of stock and at least 80 percent of each class of the
nonvoting stock of at least one of the other includable corporations.

As used in this subsection, the term "nonvoting stock" does not include nonvoting stock which is limited and preferred as to dividends.

Section 2. Paragraph (a) of subsection (1) of section 199.042, Florida Statutes, is amended to read:

199.042 Date of delinquency; discounts for early payment.--

(1)(a) All annual taxes on intangible personal property shall be due and payable so as to be received by the department by June 30 of each year, and shall be delinquent on and after July 1 of each year. However, no return to the department shall be considered delinquent when said return is postmarked, other than by a postage meter, not later than the 30th day of such month. If June 30 falls on a Saturday, Sunday, or a federal or state holiday, no return postmarked or delivered to the department on the first workday immediately following such date shall be considered delinquent.

Section 3. This act shall take effect upon becoming a law.

************************************************

SENATE SUMMARY

Amends the definition of "affiliated group." Provides that any intangible personal property tax return filed on the first workday immediately following a June 30 which falls on a Saturday, Sunday, or a holiday is not delinquent.

CODING: Words in [ ] through type are deletions from existing law; words underlined are additions.
The amendment to the subject section was added to SB 641 as House Floor Amendment 2 by the House Finance and Taxation Committee on 3/16/82. (See House Journal, pp. 611-612). The documentation supplied to this researcher by the House Finance and Taxation Committee does not give any information on the source or the reasoning behind this amendment. The House floor debate tape recordings may give additional information.

RECOMMENDATIONS FOR FURTHER RESEARCH:

A review of the House floor debate tapes for 3/16/82 where the subject amendment was made would require 1 to 2 hours of additional research time.
DOCUMENTATION CHECKLIST:

NOTE: All documentation obtained from the Florida State Archives is cited by the series and box number, i.e., "FSA S.19/200." "na" indicates that either that particular documentation does not apply or is non-existent.

* Laws of Florida: Chapter 82-83, Section 7
* Florida Statutes: (see statute/law comparison)
* History of Legislation: 1982: SB 641

* Prime Bill Version(s):

Not copied as subject section did not appear in the original bill.

* Identical/Similar Bills: na

* House Journal: 3/16/82, pp. 611-612.

* Senate Journal: na

* Committee Staff Analyses and Reports:

The following were not copied as they do not address the amendment to 201.08(1), but are cited for reference purposes.


(2) House Finance, Taxation and Claims Committee, Fiscal Note on SB 641, 3/12/82, 3/15/82. (On file with the committee).

* Committee Meeting Tapes: na

* Floor Debate Tapes: not reviewed.
FLORIDA SESSION LAW HISTORY/Documented ABSTRACT

FIA RESEARCH PROJECT NO. 188-031
SESSION LAW/SECTION NO(S). 82-83, sec. 7
AFFECTED STATUTE(S). 201.08(1)
PRIME BILL NO. 58641
PRIME BILL SPONSOR Harry Johnston
IDENTICAL/SIMILAR BILL NOS. H8-906

NARRATIVE/COMMENTS:

The subject section was added to 58641 as House Floor Amd. 2 by the HFTX cmr. on 3/16/82 (see HJ, pp. 611-612). The documentation supplied to this researcher by the HFTX cmr. do not give any information on the reasoning for inclusion of the add. (see FANR 3/15/82). The

H. Floor debate tapes for 3/16/82 would be about the only source of information on this Amd.

RECOMMENDATIONS FOR FURTHER RESEARCH:

A review of the H. Floor debate tapes for 3/16/82 where the add. to the subject sec. was made would require 1-2 additional hours of research time.
Florida Information Associates
Session Law Abstract, LOF 92-83

DOCUMENTATION CHECKLIST:

* Laws of Florida: Chapter 82-83 Sec. 7
* Florida Statutes: Not copied - see statute/Law Commission
* History of Legislation: 1982: SB 641
* Prime Bill Version(s): Not copied as subject section not in bill
* Identical/Similar Bills: NA
* House Journal: 3/16/82, pp. 611-612
* Senate Journal: 
* Committee Staff Analyses and Reports: (FSA S/box)
  1. SPTC, SA of SB 641 2/5/82 (revised 2/9/82)
  2. HFTX, FN on SB 641 3/15/82
  5/18/1084
  3. Committee Meeting Tapes:
  4. Floor Debate Tapes: Not copied, but can have possible value: 3/16/82 (rev. HJ, pp. 611-12)
* Other Documentation:
82-83/7  (201.08(1))

SB 641 - added as Flr. Amp. by HFTX cont.  
3/16/82  MT 611-12

SFTC  [SB 641]  2/9/82  5.625/200  3 tans
   MF  5.18/1083  5A
   BF  5.18/1084  -nothing Amus, dev 4dm/w/201.08

HFTX  [SB 641]  look at HB 906  -nothing m 08
GENERAL ACTS
RESOLUTIONS AND MEMORIALS
ADOPTED BY THE
SEVENTH LEGISLATURE OF FLORIDA
UNDER THE CONSTITUTION
AS REVISED IN 1968
During the Second Regular Session
January 18, 1982 through March 25, 1982
and the Special Sessions
March 29, 1982 through April 7, 1982,
April 7, 1982,
April 7, 1982,
May 21, 1982, and
June 21, 1982 through June 22, 1982

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Under Direction of the
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TALLAHASSEE
1982

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and social security numbers of all owners and employees, and proof of purchase of adequate bond as required in this chapter. A certificate evidencing proof of registration shall be issued by the division and must be prominently displayed in the tour operator's primary place of business.

(3) Registration fees shall be in an amount equal to the division's administrative costs registering such operators; provided, however, such fees shall not be greater than $300 per annum per registrant. All amounts collected shall be deposited by the Treasurer to the credit of the Hotel and Restaurant Trust Fund pursuant to s. 509.072.

(4) The division may suspend or revoke the certificate of any receptive tour operator that has operated or is operating in violation of any of the provisions of this section or the rules of the division. Such operators shall not engage in business while the certificate is revoked or suspended.

(5)(a) It is a violation of this section for any person:
1. To conduct business as a receptive tour operator without registering with the division.
2. To conduct business as a receptive tour operator without purchase of a performance bond, the amount of which shall be set by the division; provided, however, the bond shall be no less than $25,000. The surety on such bond shall be a surety company authorized to do business in the state and conditioned on the prompt, faithful, and efficient performance of the contracted services.
3. To knowingly make any false statement, representation or certification in any application or registration form required by the chapter or by division rule.
4. To violate or fail to comply with any rule or order adopted or issued by the division pursuant to its lawful authority in carrying out the intent of this chapter.

(b) The division may impose a civil penalty of up to $5,000 for violations as described in paragraph (a) by appropriate administrative action as provided by rule. All amounts collected shall be deposited by the Treasurer to the credit of the Hotel and Restaurant Trust Fund pursuant to s. 509.072.

2. The division may institute a civil action in a court of competent jurisdiction to recover any penalties or damages allowed in this chapter and for injunctive relief to enforce compliance with this chapter or any rule or order of the division.

3. Whoever commits a violation as described in paragraph (a) is liable to the state for any damage caused and for civil penalties imposed by the division or by a court of competent jurisdiction.

Section 2. Each section within chapter 509, Florida Statutes, which is added or amended by this act, is repealed on October 1, 1990, and shall be reviewed by the Legislature pursuant to s. 11.61, Florida Statutes.

Section 3. This act shall take effect October 1, 1982.
As used in this subsection, the term "nonvoting stock" does not include nonvoting stock which is limited and preferred as to dividends.

Section 2. Paragraph (a) of subsection (1) of section 199.042, Florida Statutes, is amended to read:

199.042 Date of delinquency; discounts for early payment.--

(a) All annual taxes on intangible personal property shall be due and payable so as to be received by the department by June 30 of each year, and shall be delinquent on and after July 1 of each year. However, no return to the department shall be considered delinquent when said return is postmarked or delivered to the department on the first workday immediately following such date shall be considered delinquent.

Section 3. Section 199.052(7)(d), Florida Statutes, is amended to read as follows:

199.052 Returns.--

(7)

(d) If the mortgage, deed of trust, or other lien subject to the tax levied by this chapter secures future advances, as provided in s. 697.04, the tax shall be paid at the time of execution on the initial debt or obligation secured, excluding future advances; at the time and so often as any future advance is made, the tax shall be paid on all sums then advanced. Any increase in the amount of original indebtedness caused by interest accruing under an adjustable rate note or mortgage having an initial interest rate adjustment interval of not less than 6 months and secured by a one-to-four family structure shall, however, be taxable as a future advance only to the extent such increase is a computable sum certain when the document is executed. The trustee under any such deed of trust or the owner of any such mortgage or other instrument evidencing such lien making any such advance shall pay the tax prescribed in this chapter in respect to the amount of the advance; and the clerk shall place a notation on the record of the mortgage, deed of trust, or other instrument evidencing such lien, or upon any supplemental instrument evidencing such advance and offered for recording, showing the amount of tax paid as to any such advance given by s. 697.04, but any person who shall fail or refuse to pay such tax due by him shall be guilty of a misdemeanor and upon conviction shall be fined accordingly. The mortgage, deed of trust, or other instrument shall not be enforceable in any court of this state as to any such advance unless and until the tax due thereon upon each advance that may have been made thereunder has been paid.

Section 4. Section 199.062, Florida Statutes, is amended to read:

[Substantial rewording of section. See s. 199.062, F.S., for present text.]

199.062 Information reports; companies, corporations, and brokers.--

(1) Every company or corporation, including financial institutions, qualified to do business in this state, domestic or foreign, shall have the election each tax year to pay the intangible tax on any class of its stock, as agent for its Florida stockholders under subsection (3); or

(a) If the security is not taxable under this chapter; or

(b) If the company has paid any dividend during the previous year on the class of security held by the Florida stockholder; or

(c) The company has exercised the election to pay the tax as agent for its Florida stockholders under subsection (3); or

(d) There are no Florida stockholders.

(2) The report shall be on forms prescribed, or approved, by the department and shall include the name, address, and social security or federal employer identification number of each Florida stockholder, the number and class of shares held by each Florida stockholder, the just value of each class on January 1 of the tax year, and such other information as may be reasonably required by the department.

(3) Every company or corporation, including financial institutions, qualified to do business in this state, domestic or foreign, shall have the election each tax year to pay the intangible tax on any class of its stock, as agent for its Florida stockholders under subsection (3); or

(a) If the security is not taxable under this chapter; or

(b) If the company has paid any dividend during the previous year on the class of security held by the Florida stockholder; or

(c) The company has exercised the election to pay the tax as agent for its Florida stockholders under subsection (3); or

(d) There are no Florida stockholders.

(4) All security brokers registered under the laws of Florida shall file with the department, on or before June 30 of each year, a position statement as of December 31 of the preceding year for each customer whose mailing address is within the state. Such statement
shall include the customer's name, address, social security number or federal identification number, the number and description of all securities held for the customer, and such other information as the department may reasonably require.

(5) In order to provide for uniform reporting, every company or corporation qualified to do business in this state shall:

(a) On or before April 1 of each year notify its Florida stockholders of record as of December 31 of the preceding year of the just value on January 1 of each class of its stock which is not regularly listed on any of the public stock exchanges, or which is not regularly traded over the counter. Such notification is required where a class of stock is regularly listed or regularly traded over the counter and the shares are subject to restrictions and the value reportable by the stockholder is less than the published price. Values determined by a company or corporation shall not be binding on the department. In the event the department determines the stock is undervalued, it shall proceed to assess and collect from each person subject to tax the amount of tax, penalty, and interest due on such shares based on the correct value.

(b) On or before June 30 of each year:

1. Furnish the department with written notification of any of its shares which are not taxable under this chapter.

2. Furnish the department with written notification of the fact the company or corporation has paid a dividend during the previous calendar year to the holders of any class of its stock.

3. Furnish the department with written notification in the event there are no Florida stockholders for all classes of its stock.

4. File with the department the valuation information required under paragraph (a) along with certification that Florida shareholders were furnished the required information by April 1.

5) Failure to file the reports required by subsection (1) or subsection (4) within the time required shall subject the company, corporation, or broker to a penalty of $10 for each Florida stockholder record or Florida customer record, as the case may be, not timely filed with the department.

(b) Failure to file the notifications required by paragraph (5) shall subject the company or corporation to a penalty of $100.

(c) Such penalties shall be assessed and collected in the same manner as other penalties imposed by this chapter. The department may waive or compromise such penalties under the provisions of s. 213.21.

(7)(a) The department is hereby specifically authorized and empowered, after making written request, to examine at all reasonable hours all books, records, and other documents relating to the reports of companies, corporations, and brokers charged with the duty to file reports or make reports required in this section.

(b) In the event a company, corporation, or broker refuses to permit examination of such records by the department, the department shall have the right to proceed in any circuit court against such company, corporation, or broker to seek a mandatory injunction or other appropriate remedy to enforce its right, as granted by this section, to require examination of such records. If the injunction or other appropriate remedy is granted, the court may order the company, corporation, or broker to pay the costs of such legal action and the cost of the subsequent examination by the department.

(8) The companies, corporations, and brokers subject to the provisions of this section shall keep and preserve all books, records, and documents relating to the information reported under this section for a period of 3 years from June 30 of each tax year.

Section 5. Section 3 of this act takes effect July 1, 1983.

Section 6. Paragraph (f) of subsection (1) of section 199.072, Florida Statutes, is amended to read:

199.072 Exemptions.--

(1) The following intangible property shall be exempt from the tax imposed by this chapter:

(f) Notes; bonds; and other obligations, except bonds, to the extent that such notes and obligations are secured by mortgage, deed of trust, or other lien upon real property situated outside the state upon which a documentary or recording tax has been paid in the jurisdiction where said real property is located.

Section 7. Section 201.08(1), Florida Statutes, is amended to read:

201.08 Tax on promissory or nonnegotiable notes, written obligations to pay money, or assignments of wages or other compensation; exception.--

(1) On promissory notes, nonnegotiable notes, written obligations to pay money, or assignments of wages, or other compensation made, executed, delivered, sold, transferred, or assigned in the state, and for each renewal of the same, on each $100 of the indebtedness or obligation evidenced thereby the tax shall be 15 cents on each $100 or fraction thereof. On mortgages, trust deeds, security agreements, or other evidences of indebtedness filed or recorded in this state, and for each renewal of the same, on each $100 of the indebtedness or obligation evidenced thereby the tax shall be 15 cents on each $100 or fraction thereof. Mortgages, including, but not limited to, mortgages executed without the state and recorded in the state, which incorporate the certificate of indebtedness, not otherwise shown in separate instruments, are subject to the same tax at the same rate. When there is both a mortgage, trust deed, or security agreement and a note, certificate of indebtedness, or obligation, the tax shall be paid on the mortgage, trust deed, or security agreement at the time of recordation. A notation shall be made on the note, certificate of indebtedness, or obligation that the tax has been paid and the proper stamps affixed to the mortgage, trust deed, or security agreement. If the mortgage, trust deed, security agreement, or other evidence of indebtedness subject to the tax levied by this section secures future advances, as provided in s. 697.04, the tax shall be paid at the time of recordation on the initial debt or obligation secured, excluding future advances at the time and so often as any future advance is made, the tax shall be paid on all sums then advanced regardless of...
where such advance is made. Notwithstanding the aforesaid general rule, any increase in the amount of original indebtedness caused by interest accruing under an adjustable rate note or mortgage having an initial interest rate adjustment interval of not less than 6 months shall be taxable as a whole. A note or mortgage having an initial interest rate adjustment interval of not less than 6 months and secured by a one-to-four family structure shall be taxed in the manner prescribed by s. 201.004, not affecting the lien for any such future advance given by s. 697.04, but not being available to any person who fails or refuses to pay such tax due by him. The mortgage, trust or other instrument shall not be enforceable in any court of law. A mortgage, trust or other instrument shall not be enforceable in any court of law. The mortgage, trust or other instrument shall not be enforceable in any court of law.

Section 8. Section 201.09(3), Florida Statutes, is created to read:

201.09 Renewal of existing promissory notes and mortgages; exemption.--

(3) A note given in renewal of an adjustable rate note or mortgage which has an initial interest rate adjustment interval of not less than 6 months and is secured by a one-to-four family structure shall be subject to taxation only to the extent of any accrued interest upon which taxes have not previously been paid, notwithstanding the provisions contained in (1) above.

Section 9. This act shall take effect upon becoming a law. Section 5 shall apply retroactively to January 1, 1979.

Approved by the Governor April 2, 1982.

Filed in Office Secretary of State April 5, 1982.

CHAPTER 82-84

Laws of Florida

Committee Substitute for Senate Bill No. 686

An act relating to public lodging and public food service establishments; adding s. 509.261(5), Florida Statutes; providing that a new license may not be issued except in the discretion of the Director of the Division of the Department of Business and Professional Regulation, who is the Board of Public Health; and providing for rules and regulations.

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

Section 1. Subsection (5) is added to section 509.261, Florida Statutes, to read:

509.261 Revocation or suspension of licenses; fines; procedure.--

(5) No person shall be entitled to the issuance of a license for any public lodging establishment or public food service establishment except in the discretion of the Director of the Division of the Department of Business and Professional Regulation, who is the Board of Public Health; and providing for rules and regulations. The current license holder for such premises that revocation or suspension proceedings have been or will be brought against such current licensee based upon any gambling, narcotics, or prostitution related charges;

Section 2. Subsection (3) of section 509.302, Florida Statutes, is amended to read:

509.302 Director of education, personnel, employment duties, compensation.--

(3) The director's basic role is to develop and blend together an educational program, designated the Hospitality Education Program, offered for the entire industry with proper emphasis on each of the types of educational programs required. Such programs shall include:

(a) Vocational training.

(b) Community college programs for supervisors and department heads.

(c) Degree programs in management for top administrative positions.

(d) Inservice continuing education programs.

All public lodging establishments and all public food service establishments licensed under this chapter shall pay an additional fee of §1 1# which shall be deposited in the Hotel and Restaurant Education Trust Fund established under s. 509.072 509.074, and money collected pursuant to the provisions of this chapter shall be used for the sole purpose of funding the Hospitality Education Program.

Section 3. Subsection (9) of section 509.221, Florida Statutes, is amended to read:

509.221 Sanitary regulations.--

(9)(a) No person suffering from any contagious or communicable disease considered hazardous to the public's health shall be employed in any public lodging establishment or public food service establishment, state-owned or state-operated institution, public school food service, or nonprofit school food service to prepare or serve food or drink or to handle food, drink, dishes, towels, or linens or in any other capacity whereby such disease might be communicated to guests or tenants. The division, in consultation with the Department of Health and Rehabilitative Services, shall promulgate rules necessary to insure accomplishment of the intent of this section. Such rules shall be enforced by representatives of the division and county health units and shall include, but not be limited to, requirements that:

1. An employer have on file documentation that each employee has had a negative chest x-ray or a negative skin test for tuberculosis within the past three years.
GENERAL BILL BY REHM (COMPARE CS/H 0029, CS/S 0737)
CHILD ABUSE: PROVIDES FOR STATE FUNDING FOR EACH GUARDIAN AD LITEM PROGRAM; SPECIFIES DUTIES OF OFFICE OF STATE COURTS ADMINISTRATOR. AMENDS 827.07. EFFECTIVE DATE: 07/01/82.

02/24/82 SENATE
INTRODUCED, REFERRED TO JUDICIARY-CIVIL
COMM. REPORT: FAVORABLE WITH AMEND., PLACED ON CALENDAR
YEAS 35 NAYS 0 -SJ 00229

03/16/82 HOUSE
PLACED ON SPECIAL ORDER CALENDAR; AMENDMENT PENDING -SJ 00307

S 0637 GENERAL BILL BY KIRKPATRICK (COMPARE CS/H 0461, CS/S 1069, CS/S 0944)
LICENSE OF ARCHITECTS: PROVIDES EXCEPTION FROM LICENSING REQUIREMENT FOR PERSONS WHO MAKE PLANS & SPECIFICATIONS FOR, OR SUPERVISE THE CONSTRUCTION OR ALTERATION OF, TOWNHOUSES; PROVIDES A DEFINITION. AMENDS 481.229, 203. EFFECTIVE DATE: 07/01/82.

01/25/82 SENATE
FILED

02/18/82 SENATE
PLACED ON SPECIAL ORDER CALENDAR; PASSED AS AMENDED; YEAS 25 NAYS 0 -SG 00044

03/12/82 HOUSE
ORDERED ENGROSSED, THEN ENROLLED -SJ 00448

S 0638 GENERAL BILL BY KIRKPATRICK (SIMILAR H 0779, S 0712)
FLORIDA RETIREMENT SYSTEM; AUTHORIZES SCHOOL DISTRICTS TO OFFER EARLY RETIREMENT BENEFITS TO CERTAIN EMPLOYEES. AMENDS 121.091. APPROPRIATION.

03/15/82 HOUSE
PLACED ON SPECIAL ORDER CALENDAR; AMENDMENT ADOPTED; READ THIRD TIME; PASSED AS AMENDED; YEAS 27 NAYS 0 -MH 0559

03/02/82 HOUSE
PLACED ON SPECIAL ORDER CALENDAR; AMENDMENT ADOPTED; READ THIRD TIME; PASSED AS AMENDED; YEAS 35 NAYS 0 -SJ 00081

03/04/82 HOUSE
RECEIVED, REFERRED TO TOURISM & ECONOMIC DEVELOPMENT -HJ 00388

03/05/82 HOUSE
WITHDRAWN FROM TOURISM & ECONOMIC DEVELOPMENT -HJ 00261; PLACED ON CALENDAR

03/16/82 HOUSE
PLACED ON SPECIAL ORDER CALENDAR

03/25/82 HOUSE
DIED IN COMMITTEE, IDEN./SIM./COMPARE BILL PASSED, REFER TO HB 296 (Ch. 82-6)

S 0639 GENERAL BILL BY VOGT AND OTHERS (COMPARE CS/H 0362, ENG/S 0473)
ENVIRONMENTAL REGULATION; PROVIDES THAT D.E.R. ESTABLISH COORDINATION SERVICES -SJ 00081

01/25/82 SENATE
FILED

02/04/82 SENATE
ON COMMITTEE AGENDA — HEALTH & REHAB. SERVICES 2/04/82

01/25/82 SENATE INTRODUCED, REFERRED TO HEALTH AND REHABILITATIVE SERVICES -SJ 00081

02/04/82 SENATE
COMM. REPORT: C/S PLACED ON CALENDAR BY HEALTH AND REHABILITATIVE SERVICES -SJ 00135

01/26/82 SENATE
PLACED ON SPECIAL ORDER CALENDAR -SJ 00135

01/27/82 SENATE
READ FIRST TIME -SJ 00175; C/S PASSED AS AMENDED; YEAS 36 NAYS 1

02/04/82 SENATE
WITHDRAWN FROM EDUCATION, PERSONNEL, RETIREMENT AND COLLECTIVE BARGAINING; APPROPRIATIONS; INDEFINITELY POSTPONED -SJ 00114

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<td>01/23/82</td>
<td>Senate signed by officers and presented to governor — SJ 00555</td>
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<td>04/07/82</td>
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</tr>
</tbody>
</table>

**GENERAL BILL BY STEINBERG**

State government; transfers governor's commission on advocacy for persons with developmental disabilities from executive office of governor to administration department. Effective date: 07/01/82.

**GENERAL BILL BY GERSTEN**

Taxation; provides a declaration of public purpose; provides for additional severance taxes; requires revenue dept. to distribute revenues from such tax to counties; requires each county to establish a local government property tax relief trust fund, etc. Effective date: 07/01/82.

**GENERAL BILL BY SKINNER AND OTHERS**

Governor's commission on advocacy for persons with developmental disabilities; provides for consumer affairs — SJ 00081

**GENERAL BILL BY KLEIN AND OTHERS**

Homestead; constitutional amendment re rates of taxation; permits taxation of homestead property at other than uniform rate or authorizes application of a credit against the tax on homestead property. Amends § 2, Art. VII.

**GENERAL BILL BY GIBBON AND OTHERS**

Tuition waivers/graduate assistants; requires board of regents to establish guidelines; provides certain criteria. Effective date: upon becoming law.

**GENERAL BILL BY STEINBERG**

County government; grants counties the power to enter into contracts for construction of & reimbursement for project facilities for tenants or users thereof. Amends 125.012. Effective date: 01/01/82.
Journal

of the

House of Representatives

Eighty-fourth
Regular Session

since Statehood in 1845

JANUARY 18 through MARCH 25, 1982
Including a record of transmittal of Acts subsequent to sine die adjournment
The Chair
M. D. McPherson
Bell
Hines
Burroughs
Johnson
Davis
Kershaw
Dawson
Friedman
Gordon
Pajcic

Votes after roll call:
Years—G. Hodges, Cox, T. McPherson
Nays—Mills

So the bill passed and was immediately certified to the Senate.

March 16, 1982
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Lippman
Mann
Martin
Martinez
McCowan
McPherson, S.
Meek:
Millis
Mesnard
Mitchell
Moffett
Moore

Nays—None

Votes after roll call:
Years—T. McPherson

So the bill passed, as amended, and was immediately certified to the Senate after engrossment.

Consideration of the Special and Continuing Order

Without objection consideration of HB 1113 and CS/SB 168 was temporarily deferred.

HB 24—A bill to be entitled An Act relating to the exhibition of motion pictures; creating s. 601.139, Florida Statutes, relating to “R” rated motion pictures; requiring advertisements of such films to give notice of the rating; prohibiting the admission of any person under 17 years of age not accompanied by an adult to an “R” rated motion picture; providing penalties; providing a defense; providing an effective date.

—was read the second time by title. On motion by Rep. Hollingsworth, the rules were waived and the bill was read the third time by title.

Pending roll call, Rep. Easley moved the previous question on the bill, which was agreed to. The question recurred on the passage of HB 24. The vote was:

Years—80

Allen
Bankhead
Batchelor
Boles
Brantley
Brodie
Brown
Burnsed
Bush
Cochran
Carpenter
Casas
Clements
Cogroove
Crady
Crotty
Danson
Derrany
Drage
Dubnar

Nays—26

The Chair
Bell
Burroughs
Davis
Fox
Friedman
Gordon

Votes after roll call:
Years—G. Hodges, Cox, T. McPherson
Nays—Mills

So the bill passed and was immediately certified to the Senate.

CS/HB 906 by the Committee on Finance & Taxation and Representative Bankhead was taken up. On motions by Rep. Pajcic, the rules were waived and—

SB 641—A bill to be entitled An Act relating to intangible personal property taxes, amending s. 199.023(7), Florida Statutes; modifying a definition; amending s. 199.042(1)(a), Florida Statutes; providing that certain returns filed on certain dates are not delinquent; amending s. 199.072(1)(f), Florida Statutes; providing an exemption for all obligations, except bonds, secured by a lien on a real property located outside the state; providing that such exemption is retroactive to January 1, 1979; amending s. 199.062, Florida Statutes; revising provisions relating to reports to the Department of Revenue and stockholders, any companies and corporations of Florida stockholder information; specifying exemptions; revising dates and penalties; providing an effective date.

—a similar or companion measure, was substituted therefor and read the second time by title.

The Committee on Finance & Taxation offered the following amendment:

Amendment 1—On page 3, line 1, after “Section 3.”, insert: Section 199.052(7)(d), Florida Statutes, is amended to read as follows:

199.052 Returns.—

(7)(d) If the mortgage, deed of trust, or other lien subject to the tax levied by this chapter secures future advances, as provided in section 697.04, the tax shall be paid at the time of execution on the initial debt or obligation secured, excluding future advances; at the time and so often as any future advance is made, the tax shall be paid on all sums then advanced. Any increase in the amount of original indebtedness caused by interest accruing under an adjustable rate note or mortgage having an initial interest rate adjustment interval of not less than 6 months and secured by a one-to-four family structure shall, however, be taxable as a future advance only to the extent such increase is a computable sum certain when the document is executed. The trustee under any such deed of trust or the owner of any such mortgage or other instrument evidencing such lien making any such advance shall pay the tax prescribed in this chapter in respect to the amount of the advance; and the clerk shall place a notation on the record of the mortgage, deed of trust, or other instrument evidencing such lien, or upon any supplemental instrument evidencing such advance and offered for recording, showing the amount of tax received by him. Failure to pay the tax shall not affect the lien or any such future advance given by section 697.04, but any person who shall fail or refuse to pay such tax due by him shall be guilty of a misdemeanor and upon conviction shall be fined in accordance. The mortgage, deed of trust, or other instrument shall not be enforceable in any court of this state as to any such advance unless and until the tax due thereon upon each advance that may have been made thereunder has been paid. (renumber subsequent sections)

Rep. Pajcic moved the adoption of the amendment, which was adopted.

The Committee on Finance & Taxation offered the following amendment:

Amendment 1—On page 7, line 26, after “Section 6.”, insert: Section 201.06(4), Florida Statutes, is amended to read:

201.08 Tax on promissory or nonnegotiable written obligations to pay money, or assignments of wages or other compensation; exception.—

(1) On promissory notes, nonnegotiable notes, written obligations to pay money, or assignments of wages or other compensation made, executed, delivered, sold, transferred, or assigned in the state, and for each renewal of the same, on each $100 of the indebtedness or obligation evidenced thereby the tax shall be 15 cents on each $100 or fraction thereof. On mortgages, trust deed, security agreements, or other evidences of indebtedness filed or recorded in this state, and for each renewal of the same, on each $100 of the indebtedness or obligation evidenced thereby the tax shall be 15 cents on each $100 or fraction thereof. Mortgages, including, but not limited to, mortgages executed without the state and recorded in the state, which incorporate the certificate of indebtedness, not otherwise
shown in separate instruments, are subject to the same tax at the same rate. When there is both a mortgage, trust deed, or security agreement and a note, certificate of indebtedness, or obligation, the tax shall be paid on the mortgage, trust deed, or security agreement at the time of recordation. A notation shall be made on the note, certificate of indebtedness, or obligation that the tax has been paid and the proper stamps affixed to the mortgage, trust deed, or security agreement. If the mortgage, trust deed, security agreement, or other evidence of indebtedness subject to the tax levied by this section secures future advances, as provided in s. 697.04, the tax shall be paid at the time of recordation on the initial debt or obligation secured, excluding future advances; at the time and so often as any future advance is made, the tax shall be paid on all sums then advanced regardless of where such advance is made. Failure to pay the tax shall not affect the lien for any such advance or obligation, the tax shall be paid on the mortgage, trust deed, or security agreement at the time of recordation. A notation shall be made on the note, certificate of indebtedness, or obligation that the tax has been paid and the proper stamps secured, excluding future advances; at the time and so often as any future advance is made, the tax shall be paid on all sums then advanced regardless of where such advance is made. Section 8. Section 201.09(3), Florida Statutes, is created to read:

201.09 Renewal of Existing Promissory Notes and Mortgages; Exemption.—

(3) A note given in renewal of an adjustable rate note or mortgage which has an initial interest rate adjustment interval of not less than 6 months and secured by a one-to-four family structure shall be taxable as a future advance only to the extent such increase is a computable sum certain when the document is executed. Notwithstanding the aforesaid general rule, any increase in the amount of original indebtedness caused by interest accruing under an adjustable rate note or mortgage having an initial interest rate adjustment interval of not less than 6 months and secured by a one-to-four family structure shall be taxable as a future advance only to the extent such increase is a computable sum certain when the document is executed.

Rep. Pajcic moved the adoption of the amendment, which was adopted.

The Committee on Finance & Taxation offered the following title amendment:

Amendment 5—On page 1, line 7, after “delinquent;”, insert: amending s. 190.052(7) (d), Florida Statutes; providing an exception from treatment as a future advance for certain adjustable rate notes and mortgages;

Rep. Pajcic moved the adoption of the amendment, which was adopted.

The Committee on Finance & Taxation offered the following title amendment:

Amendment 6—On page 1, line 11, strike: to January 1, 1979

Rep. Pajcic moved the adoption of the amendment, which was adopted.

The Committee on Finance & Taxation offered the following title amendment:

Amendment 5—On page 1, line 17, after “penalties;”, insert: amending s. 201.08(1), Florida Statutes; providing an exception for certain adjustable rate notes and mortgages; amending s. 201.09, Florida Statutes; providing an exception for certain adjustable rate notes and mortgages;

Rep. Pajcic moved the adoption of the amendment, which was adopted.

On motion by Rep. Pajcic, the rules were waived and SB 641, as amended, was read the third time by title. On passage, the vote was:

Year—105

Brown . Gardner Lehtinen Richmond
Burnsed Girardeau Lewin Robinson
Burrall Gordon Liberti Rosen
Bush Grant Mann Sample
Carlton Hagler Martin Shankford
Carpenter Hall, C. A. Martinez Silver
Casas Hall, L. J. McEwan Smith, C. R.
Clements Hattaway Meek Smith, J. H.
Coggrove Hawkins, L. R. Mertens Smith, L. J.
Cox Hawkins, M. E. Melby Spetz
Crady Hazouri Messersmith Steele
Crotty Hieber Mitchell Thomas
Danson Hodes Moore Thompson
Davis Hodges, G. Myers Tygart
Davisany Hodges, W. R. Nergerd Upchurch
Drage Hollingsworth Nuckolls Watt
Dunbar Johnson, A. E. Ogden Webster
Dyer Johnson, B. L. O'Malley Weinstock
Easley Johnson, R. C. Pajic Wetherell
Evans-Jones Jones, C. F. Patchett Williams
Ewing Jones, D. L. Patterson Woodburn
Foster Kelly Plummer, J. Young
Friedman Kimmel Prather
Friedman Kimmel Ready
Gallagher Lehman Reynolds
Nays—None

Votes after roll call:

Year—L. H. Plummer, T. McPherson

So the bill passed, as amended, and was immediately certified to the Senate after engrossment.

Under Rule 7.11, CS/HB 906, a similar or companion measure, was laid on the table.

Without objection consideration of HB 1125, CS/HB 931, HB 1019, 1005, CS/SB 183, CS/HB 211 was temporarily deferred.

By the Committee on Corrections, Probation & Parole and Representative Bush—

CS/HB 447—A bill to be entitled An act relating to parole; amending s. 947.002, Florida Statutes, providing legislative intent; amending s. 947.04(2)(a), Florida Statutes, relating to the organization of the Parole and Probation Commission; amending s. 947.071, Florida Statutes, limiting the kinds of orders of the commission which must be indexed; amending s. 947.095, Florida Statutes, authorizing hearing examiners to conduct interviews; amending s. 947.135(2) and (3), Florida Statutes, providing intent with respect to youthful offenders in the mutual participation program; authorizing vocational education as part of the program; amending s. 947.16, Florida Statutes, changing the schedule for initial parole interviews; authorizing interview postponements and deferrals; providing separate procedures with respect to specified kinds of inmates; amending s. 947.172, Florida Statutes, delaying the period of notification of an inmate's presumptive parole release date; amending s. 947.173(1), Florida Statutes, limiting the number of reviews of a presumptive parole release date; amending s. 947.174, Florida Statutes, providing for subsequent interviews rather than hearings; creating s. 947.1746, Florida Statutes, changing time periods with respect to final interviews prior to the presumptive parole release date; amending s. 947.19(2), Florida Statutes, extending the time in which an inmate may request modification of his parole; providing an effective date;

was read the first time by title. On motion by Rep. Bush, the rules were waived and the bill was read the second time by title.

Representatives Bush and Ward offered the following amendment:

Amendment 1—Strike everything after the enacting clause and insert: Section 1. Subsection (20) of section 20.315, Florida Statutes, is amended to read:

20.315 Department of Corrections.—There is a Department of Corrections.

(20) The Department of Corrections shall perform statistical analysis, research, and program evaluation for the Parole
I. SUMMARY

A. Present Situation:

In order for an affiliated group to file a consolidated return on its intangibles tax, section 199.023(7), Florida Statutes, states that the parent corporation must have its principal place of business in Florida. The Florida Supreme Court declared in 1978 that the Florida parent requirement was unconstitutional. Currently, large out-of-state corporate accounts continue to file unconsolidated returns which are later amended by refund request or by audit.

Section 199.042(1)(a), Florida Statutes, does not currently allow the Department of Revenue to accept a return marked by postage meter on June 30 as a timely filed return. It also does not contain a provision for a delinquency date falling on a weekend or a holiday. The sales tax does have such provisions in section 212.11(1), Florida Statutes.

B. Effect of Proposed Changes:

Section 1 amends the definition of an affiliated group so as to eliminate the requirement that a group have a Florida parent in order to file a consolidated return. It complies with the decision of the Florida Supreme Court on this issue.

Section 2 provides for the acceptance of intangible tax returns marked by a postage meter. It also allows for returns to be considered timely if the return is filed on the first workday following a due date which falls on a Sunday, Saturday, or a legal holiday.

II. ECONOMIC IMPACT AND FISCAL NOTE

A. Public:

Both amendments make filing the intangible tax easier for taxpayers.

B. Government:

Since both changes are technical changes, there is no fiscal impact involved, with a minimal impact upon costs.

III. COMMENTS

This bill becomes effective upon becoming a law.

IV. AMENDMENTS

§1 by Finance, Taxation and Claims: removes the requirement that out-of-state notes, bonds, and other obligations secured by mortgage deed of trust, or other lien upon real property situated out of the state need to have paid a documentary or recording tax in the jurisdiction where the real property is located, in order to receive this intangible personal property tax exemption. There is no fiscal impact to this amendment due to the fact that very few states do not have a recording or documentary tax. Florida has not collected from instruments recorded in these states in the past. This section
SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

Analyst: Taylor
Staff Director: Beggs
Subject: Intangible Personal Property Tax

Bill No. And Sponsor: SB 641 by Senator Johnston

becomes effective retroactively to January 1, 1979. The rest of the bill takes effect upon becoming a law.

§2 by Finance, Taxation and Claims: Title amendment relating to amendment §1.
STATE OF FLORIDA
HOUSE OF REPRESENTATIVES

Prepared 03/12/82
by the Committee on Finance and Taxation

1982 FISCAL NOTE

STATE GOVERNMENT IMPACT

In compliance with Rule 7.16, there is hereby submitted a fiscal note on the above listed bill relative to the effect on revenues, expenditures, or fiscal liability of the State.

I. DESCRIPTION OF BILL:
A. Fund or Tax Affected Intangible Personal Property Tax

B. Principal Agency Affected Department of Revenue

C. Sponsor's Statement of Purpose

D. Narrative Summary
Amends s. 199.023, F.S., revising the definition of an "affiliated group" to conform with a Florida Supreme Court decision which held that the stricken language is unconstitutional.

Amends s. 199.042, F.S., clarifying the delinquency date should June 30 fall on a weekend or holiday.

Amends s. 199.062, F.S. Extends the reporting date from April 1 of each year to June 30 of each year for Florida stockholder reports and broker customer reports.

Requires companies doing business in Florida to report stock ownership information only if the company paid no dividend on a class of stock during the previous year.

Allows companies to make a binding election to pay the intangible tax as agent for shareholders and requires notification of the election to be filed with the department and shareholders by April 1 each year.

Modifies the penalty for noncompliance with information reporting requirements from $100, plus $50 per month, to $10 for each stockholder or customer record and a flat $100 for other reports. The department may waive or compromise these penalties.

Clarifies the uniform reporting requirements and the exclusion, and eliminates the requirement to file balance sheets.

Amends s. 199.072, to exempt all notes and other obligations, except bonds, that are secured by a lien on real property situated outside the state.

II. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS:
A. Non-Recurring or First Year Start-up Effects
Unknown

B. Recurring or Annualized Continuation Effects
Will result in an indeterminable loss to the state.

C. Long Run Effects other than Normal Growth
Unknown

D. Appropriations Consequences/Source of Funds
See B. above

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Staff Director
STATE GOVERNMENT IMPACT

In compliance with Rule 7.16, there is hereby submitted a fiscal note on the above listed bill relative to the effect on revenues, expenditures, or fiscal liability of the State.

The criteria for the applicable court case is Dept. of Revenue v. Amrep Corp., 358 So.2d 1343 (Fla. 1978).

Section 5 is retroactive to January 1, 1979, thus, if any taxpayer remitted tax on an obligation secured by real property located out of state, upon which no documentary or recording tax was paid; passage of this bill would entitle the taxpayer to a refund.
STATE GOVERNMENT IMPACT

In compliance with Rule 7.16, there is hereby submitted a fiscal note on the above listed bill relative to the effect on revenues, expenditures, or fiscal liability of the State.

I. DESCRIPTION OF BILL:
A. Fund or Tax Affected  
   Intangible Personal Property Tax
B. Principal Agency Affected  
   Department of Revenue
C. Sponsor's Statement of Purpose
D. Narrative Summary
   Amends s. 199.023, F.S., revising the definition of an "affiliated group" to conform with a Florida Supreme Court decision which held that the stricken language is unconstitutional.
   Amends s. 199.042, F.S., clarifying the delinquency date should June 30 fall on a weekend or holiday.
   Amends s. 199.062, F.S. Extends the reporting date from April 1 of each year to June 30 of each year for Florida stockholder reports and broker customer reports. Requires companies doing business in Florida to report stock ownership information only if the company paid no dividend on a class of stock during the previous year. Allows companies to make a binding election to pay the intangible tax as agent for shareholders and requires notification of the election to be filed with the department and shareholders by April 1 each year. Modifies the penalty for noncompliance with information reporting requirements from $100, plus $50 per month, to $10 for each stockholder or customer record and a flat $100 for other reports. The department may waive or compromise these penalties. Clarifies the uniform reporting requirements and the exclusion, and eliminates the requirement to file balance sheets.
   Amends s. 199.072, to exempt all notes and other obligations, except bonds, that are secured by a lien on real property situated outside the state.
   Amends ss. 199.052, 201.08, and 201.09, F.S., to provide that increases in the amount of an original indebtedness caused by interest accruing under certain adjustable rate note or mortgage shall be taxed as future advances only to the extent the initial increase is a computable sum certain when the document is executed (in most instances the tax will be on the face amount).

II. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS:
A. Non-Recurring or First Year Start-up Effects
   See comments
B. Recurring or Annualized Continuation Effects
   A loss of $250,000 per year due to the amendment to s. 199.072, F.S.
C. Long Run Effects other than Normal Growth
   Unknown
D. Appropriations Consequences/Source of Funds
   See B. above
STATE OF FLORIDA
HOUSE OF REPRESENTATIVES
Prepared 03/15/82
by the Committee on
Finance and Taxation
1982
FISCAL NOTE
SB 641
Bill Number
As Amended

STATE GOVERNMENT IMPACT

In compliance with Rule 7.16, there is hereby submitted a fiscal note on the above listed bill relative to the effect on revenues, expenditures, or fiscal liability of the State.

===================================================================================
:: I. COMMENTS:
The cite for the applicable court case is Dept. of Revenue v. Amrep Corp., 358 So.2d 1343 (Fla. 1978).

Section 5 is retroactive to January 1, 1979, thus, if any taxpayer remitted tax on an obligation secured by real property located out of state, upon which no documentary or recording tax was paid; passage of this bill would entitle the taxpayer to a refund.

(Page 2 of 2) Staff Director
STATE OF FLORIDA
HOUSE OF REPRESENTATIVES
Prepared 03/12/82
by the Committee on
Finance and Taxation
1982
FISCAL NOTE
SB 641
Bill Number
As Engrossed

STATE GOVERNMENT IMPACT

In compliance with Rule 7.16, there is hereby submitted a fiscal note on the above listed bill relative to the effect on revenues, expenditures, or fiscal liability of the State.

I. DESCRIPTION OF BILL:
A. Fund or Tax Affected
   Intangible Personal Property Tax

B. Principal Agency Affected
   Department of Revenue

C. Sponsor's Statement of Purpose

D. Narrative Summary
   Amends s. 199.023, F.S., revising the definition of an "affiliated group" to conform with a Florida Supreme Court decision which held that the stricken language is unconstitutional.

   Amends s. 199.042, F.S., clarifying the delinquency date should June 30 fall on a weekend or holiday.

   Amends s. 199.062, F.S. Extends the reporting date from April 1 of each year to June 30 of each year for Florida stockholder reports and broker customer reports.

   Requires companies doing business in Florida to report stock ownership information only if the company paid no dividend on a class of stock during the previous year.

   Allows companies to make a binding election to pay the intangible tax as agent for shareholders and requires notification of the election to be filed with the department and shareholders by April 1 each year.

   Modifies the penalty for noncompliance with information reporting requirements from $100, plus $50 per month, to $10 for each stockholder or customer record and a flat $100 for other reports. The department may waive or compromise these penalties.

   Clarifies the uniform reporting requirements and the exclusion, and eliminates the requirement to file balance sheets.

   Amends s. 199.072, to exempt all notes and other obligations, except bonds, that are secured by a lien on real property situated outside the state.

II. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS:
A. Non-Recurring or First Year Start-up Effects
   Unknown

B. Recurring or Annualized Continuation Effects
   Will result in an indeterminable loss to the state.

C. Long Run Effects other than Normal Growth
   Unknown

D. Appropriations Consequences/Source of Funds
   See B. above
In compliance with Rule 7.16, there is hereby submitted a fiscal note on the above listed bill relative to the effect on revenues, expenditures, or fiscal liability of the State.

III. COMMENTS:
The criteria for the applicable court case is *Dept. of Revenue v. Amrep Corp.*, 358 So.2d 1343 (Fla. 1978).

Section 5 is retroactive to January 1, 1979, thus, if any taxpayer remitted tax on an obligation secured by real property located out of state, upon which no documentary or recording tax was paid; passage of this bill would entitle the taxpayer to a refund.
STATE GOVERNMENT IMPACT

In compliance with Rule 7.16, there is hereby submitted a fiscal note on the above listed bill relative to the effect on revenues, expenditures, or fiscal liability of the State.

I. DESCRIPTION OF BILL:
   A. Fund or Tax Affected  Intangible Personal Property Tax
   B. Principal Agency Affected  Department of Revenue
   C. Sponsor's Statement of Purpose
   D. Narrative Summary
   
   Amends s. 199.023, F.S., revising the definition of an "affiliated group" to conform with a Florida Supreme Court decision which held that the stricken language is unconstitutional.

   Amends s. 199.042, F.S., clarifying the delinquency date should June 30 fall on a weekend or holiday.

   Amends s. 199.062, F.S. Extends the reporting date from April 1 of each year to June 30 of each year for Florida stockholder reports and broker customer reports. Requires companies doing business in Florida to report stock ownership information only if the company paid no dividend on a class of stock during the previous year. Allows companies to make a binding election to pay the intangible tax as agent for shareholders and requires notification of the election to be filed with the department and shareholders by April 1 each year. Modifies the penalty for noncompliance with information reporting requirements from $100, plus $50 per month, to $10 for each stockholder or customer record and a flat $100 for other reports. The department may waive or compromise these penalties. Clarifies the uniform reporting requirements and the exclusion, and eliminates the requirement to file balance sheets.

   Amends s. 199.072, to exempt all notes and other obligations, except bonds, that are secured by a lien on real property situated outside the state.

   Amends ss. 199.052, 201.08, and 201.09, F.S., to provide that increases in the amount of an original indebtedness caused by interest accruing under certain adjustable rate note or mortgage shall be taxed as future advances only to the extent the initial increase is a computable sum certain when the document is executed (in most instances the tax will be on the face amount).

II. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS:
   A. Non-Recurring or First Year Start-up Effects
      See comments
   B. Recurring or Annualized Continuation Effects
      A loss of $250,000 per year due to the amendment to s. 199.072, F.S.
   C. Long Run Effects other than Normal Growth
      Unknown
   D. Appropriations Consequences/Source of Funds
      See B. above
STATE GOVERNMENT IMPACT

In compliance with Rule 7.16, there is hereby submitted a fiscal note on the above listed bill relative to the effect on revenues, expenditures, or fiscal liability of the State.

I. COMMENTS:

The cite for the applicable court case is Dept. of Revenue v. Amrep Corp., 358 So.2d 1343 (Fla. 1978).

Section 5 is retroactive to January 1, 1979, thus, if any taxpayer remitted tax on an obligation secured by real property located out of state, upon which no documentary or recording tax was paid; passage of this bill would entitle the taxpayer to a refund.
I. SUMMARY

A. Present Situation:

In order for an affiliated group to file a consolidated return on its intangibles tax, section 199.023(7), Florida Statutes, states that the parent corporation must have its principal place of business in Florida. The Florida Supreme Court declared in 1978 that the Florida parent requirement was unconstitutional. Currently, large out-of-state corporate accounts continue to file unconsolidated returns which are later amended by refund request or by audit.

Section 199.042(1)(a), Florida Statutes, does not currently allow the Department of Revenue to accept a return marked by postage meter on June 30 as a timely filed return. It also does not contain a provision for a delinquency date falling on a weekend or a holiday. The sales tax does have such provisions in section 212.11(1), Florida Statutes.

B. Effect of Proposed Changes:

Section 1 amends the definition of an affiliated group so as to eliminate the requirement that a group have a Florida parent in order to file a consolidated return. It complies with the decision of the Florida Supreme Court on this issue.

Section 2 provides for the acceptance of intangible tax returns marked by a postage meter. It also allows for returns to be considered timely if the return is filed on the first workday following a due date which falls on a Sunday, Saturday, or a legal holiday.

II. ECONOMIC IMPACT AND FISCAL NOTE

A. Public:

Both amendments make filing the intangible tax easier for taxpayers.

B. Government:

Since both changes are technical changes, there is no fiscal impact involved, with a minimal impact upon costs.

III. COMMENTS

This bill becomes effective upon becoming a law.

IV. AMENDMENTS

#1 by Finance, Taxation and Claims: removes the requirement that out-of-state notes, bonds, and other obligations secured by mortgage deed of trust, or other lien upon real property situated out of the state need to have paid a documentary or recording tax in the jurisdiction where the real property is located, in order to receive this intangible personal property tax exemption. There is no fiscal impact to this amendment due to the fact that very few states do not have a recording or documentary tax. Florida has not collected from instruments recorded in these states in the past. This section
SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

Analyst: Taylor
Staff Director: Beggs
Subject: Intangible Personal Property Tax

Bill No. And Sponsor: SB 641 by Senator Johnston

becomes effective retroactively to January 1, 1979. The rest of the bill takes effect upon becoming a law.

#2 by Finance, Taxation and Claims: Title amendment relating to amendment #1.