1983

Session Law 83-297

Florida Senate & House of Representatives

Follow this and additional works at: https://ir.law.fsu.edu/staff-analysis

Part of the Legislation Commons

Recommended Citation
https://ir.law.fsu.edu/staff-analysis/401

This Article is brought to you for free and open access by the Florida Legislative Documents at Scholarship Repository. It has been accepted for inclusion in Staff Analysis by an authorized administrator of Scholarship Repository. For more information, please contact efarrell@law.fsu.edu.
<table>
<thead>
<tr>
<th>H/S</th>
<th>Committee</th>
<th>Year</th>
<th>Record Series: Folder title, etc.</th>
<th>Loc. Cite</th>
<th>✓</th>
</tr>
</thead>
<tbody>
<tr>
<td>S</td>
<td>F + T</td>
<td>83</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H</td>
<td>F + T</td>
<td>83</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S</td>
<td>F + T</td>
<td>85</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

continued on reverse

<table>
<thead>
<tr>
<th>Senate/House Journals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Page #</td>
</tr>
<tr>
<td>---------</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Committee/Floor Tapes</th>
</tr>
</thead>
<tbody>
<tr>
<td>H/S</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Record Series Title, folder title, etc.</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>H/S</td>
</tr>
<tr>
<td>-----</td>
</tr>
</tbody>
</table>

### NOTES

125.0104 - 7b 326

116 15

46 2

764
A bill to be entitled
An act relating to the tax on sales, use and
other transactions, amending s 212.08(7)(a),
(c), Florida Statutes, 1982 Supplement,
including certain organizations within the
definitions of charitable institutions or
veterans organizations, providing exemption for
scientific organizations, providing the
Department of Revenue with authority to review
and renew or revoke certain sales tax
exemptions; providing an effective date.

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

Section 1. Paragraphs (a) and (c) of subsection (7) of
section 212.08, Florida Statutes, 1982 Supplement, are amended
to read:

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

(7) MISCELLANEOUS EXEMPTIONS.--

(a) Religious, charitable, scientific, educational,
and veteran -- There shall be exempt from the tax imposed by
this chapter articles of tangible personal property sold or
leased directly to or by churches or sold or leased to
nonprofit religious, nonprofit educational, nonprofit
scientific or nonprofit charitable institutions and state
headquarters for veterans' organizations and state
headquarters of their auxiliaries when used in carrying on
their customary nonprofit religious, nonprofit educational,
nonprofit scientific, nonprofit charitable, or veterans'
organization activities, including church cemeteries. If a
qualified veteran organization or its auxiliary does not
maintain a permanent state headquarters, then articles of
tangible personal property sold or leased to such organization
and used to maintain the office of the highest ranking state
official shall be exempt from the tax imposed by this chapter.

(c) Restrictive definitions.--The provisions of this
section authorizing exemptions from tax shall be strictly
defined, limited, and applied in each category as follows:

1. "Religious institutions" means churches and
established physical places for worship in this state at which
nonprofit religious services and activities are regularly
conducted and carried on.

2. "Educational institutions" means state tax-
supported or parochial, church and nonprofit private schools,
colleges, or universities conducting regular classes and
courses of study required for accreditation by or membership
in the Southern Association of Colleges and Secondary Schools,
Department of Education, or the Florida Council of Independent
Schools. Nonprofit libraries, art galleries, and museums open
to the public are defined as educational institutions and are
eligible for exemption. The term "educational institutions"
includes private nonprofit corporations whose purpose is to
raise funds for colleges and universities located in this
state.

3. "Charitable institutions" means only.
   a. Nonprofit corporations providing operating physical
   facilities in Florida at which are provided charitable
services, a reasonable percentage of which shall be provided without cost to those unable to pay; and qualified as charitable organizations under s. 501(c)(3), United States Internal Revenue Code, 1954, as amended; and
b. Nonprofit organizations, nonprofit associations, or other nonprofit entities whose sole or primary function is providing, or serving, one or more of the following charitable services or purposes:
   (I) Providing medical aid for the relief of disease, injury, or disability, a reasonable percentage of which aid must be rendered without cost to those unable to pay;
   (II) Providing on a regular basis physical necessities such as food, clothing, or shelter, a reasonable percentage of which must be without cost to those unable to pay;
   (III) Engaging in activities which contribute to the development of good character, good sportsmanship, or moral improvement or to the cultural development of minors in this state, a reasonable percentage of which shall be provided without charge to those unable to pay;
   (IV) Providing telephone or personal counseling or referral services to the poor or services which provide for the prevention or rehabilitation of alcoholism, drug abuse, the prevention of suicides, or the alleviation of mental health problems, a reasonable percentage of which are provided without cost to those unable to pay;
   (V) Engaging primarily in medical research for the relief of disease, injury, or disability; or
   (VI) Providing legal services, a reasonable percentage of which are provided without cost to those unable to pay.
Any nonprofit organization, nonprofit association, or other nonprofit entity whose sole or primary function is raising funds which are distributed to any organization providing charitable services or serving a charitable purpose as described in this sub-subparagraph shall be deemed to be serving a charitable purpose. Nonprofit corporations or nonprofit organizations operating hospitals in Florida shall not be required to be classified under the Internal Revenue Code as a s. 501(c)(3) organization in order to obtain the exemption provided herein.

4. "Veterans' organizations" means nationally chartered veterans' organizations and their auxiliary and nationally recognized veterans' organizations and their auxiliary holding a current exemption from federal income tax under s. 501(c)(19) or s. 501(c)(4) of the Internal Revenue Code; or, in the case of the Disabled American Veterans, Department of Veterans Affairs and its auxiliaries, under s. 501(e)(4) of said code.

5. "Scientific organizations" means scientific organizations holding a current exemption from federal income tax under s. 501(c)(3) of the Internal Revenue Code.

6. The Department of Revenue may adopt rules providing for the review and renewal or revocation of exemptions granted to religious, educational, scientific, or charitable institutions hereunder within 5 years from the date the exemption was established by the department. Such rules shall provide procedures which allow an organization whose exemption is proposed to be revoked by the department a period of 6 months before the revocation shall become effective to correct any operational deficiencies determined by the department to exist.
a. Any institution whose exemption is revoked by the department shall be subject to any tax, penalty, or interest due under this chapter only after the effective date of the revocation.

b. Any institution whose qualification for exemption under §501(c)(3), Internal Revenue Code, 1954, as amended, is revoked by the Internal Revenue Service and which has used such qualification as the basis for exemption under this subsection, shall notify the Department of Revenue of the revocation within 30 days and shall provide to the department the facts and circumstances surrounding the revocation.

c. All exemptions which have been heretofore granted by the department under this subsection may be reviewed and renewed or revoked after the effective date of this act.

Section 2  This act shall take effect October 1, 1983.
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, and of Local Governments as a whole.

I. DESCRIPTION OF BILL
A. Fund or Tax Affected
   State General Revenue Fund
   Local Government Half-cent Sales Tax Clearing Trust Fund
   State Sales & Use Tax

B. Principal Agency Affected
   Department of Revenue

C. Sponsor's Statement of Purpose
   To clarify statutory provision concerning certain sales tax exemptions.

D. Narrative Summary
   Section 1: Grants a sales tax exemption to scientific organizations which are designated as nonprofit pursuant to s. 501(c)(3) of the U.S. Internal Revenue Code.
   Clarifies the exemption granted to "charitable organizations," to provide that:
   a. any nonprofit corporation qualifying for 501(c)(3) charitable status, which provides a reasonable portion of its services free of charge, shall be exempt.
   b. other nonprofit entities which provide the following services, if a portion are provided free of charge, are also exempt:
      --medical aid;
      --physical necessities (food, clothing & shelter);
      --sponsoring activities which develop good character, good sportsmanship, moral or cultural development of minors;
      --services which are mental health oriented (alcoholism, drug abuse, suicide, etc.);
      --engaging in medical research;
      --providing legal services;
      --providing fund raising services.
   Permits the Department of Revenue to review and renew any sales tax exemption certificate issued in the future. Also allows D.O.R. to review and renew, or revoke, certificates issued in the past.
   Provides a 6-month grace period prior to the proposed revocation of an entity's certificate.

II. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS
A. Non-Recurring or First Year Start-up Effects
   None

B. Recurring or Annualized Continuation Effects
   F.Y. 1983-84 effect: Insignificant

C. Long Run Effects other than Normal Growth
   None

D. Appropriations Consequences/Source of Funds
   Indeterminate
STATE & LOCAL 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, and of Local Governments as a whole.

III. FISCAL IMPACT ON LOCAL GOVERNMENTS AS A WHOLE
   A. Non-Recurring or First Year Start-up Effects
      None

   B. Recurring or Annualized Continuation Effects
      F.Y. 1983-84 effect: Insignificant

   C. Long Run Effects other than Normal Growth
      None

IV. COMMENTS:
   This legislation is scheduled to take effect on October 1, 1983.
DEPARTMENT OF REVENUE
BILL ANALYSIS

Bill No SB 915
By Senator Margolis

Requires a local governing authority to notify the Department of Revenue of voter approval of a tourist development tax levy or of a discretionary sales tax levy and the time periods of such levies. Clarifies the definitions of soft drinks and boiler fuels for purposes of exemptions from the sales tax. Provides for disallowing the dealers credit for collecting the sales tax under certain circumstances. Authorizes the Department of Revenue to adopt rules requiring any tax information the department deems necessary.

2 History of the proposal [ ] new proposal, [ ] previously introduced, similar or companion to Bill No

3 Would the proposal place any business or individual in a competitive disadvantage [ ] Yes, [ ] No (If yes, explain)

4 Does the Bill accomplish the stated objective? [ ] Yes, [ ] No (If no, describe technical errors, omissions or contradictions)

5 Desirability of the proposal (Briefly explain any desirable or undesirable aspects of the Bill)
Desirable: 1) clarifies taxable status of drinks that are not pure fruit or vegetable juices; 2) clarifies that boiler fuels must be used as a fuel to be exempt.

Undesirable: Bill is not complete, line 20, page 4 stops with "or"

(continued below)

6 Effect on the Department of Revenue budget [ ] increase, [ ] decrease, [ ] marginal, [ ] no change

7 Effect on State revenue [ ] increase, [ ] decrease, [ ] marginal, [ ] none

8 Amount of increase or decrease First Year Second Year

9 Estimated cost of the proposal
   Nonrecurring Expense
   Recurring Expense
   Total Expense

$8 continued.

Bill does not identify drinks by name that are regarded as soft drinks. This is necessary in order to clearly tax fruit drinks and certain ales (gator) which are not pure but are made from natural substitutes. See attached suggested language.

9a. Soft Drink clarification - no revenue.
   Boiler fuel - retroactive to 7/1/80 to 3/30/83 $5.5m; 1983-84 $1.8m, 1984-85 $2.0m
   Incomplete Return - additional revenue from this source is indeterminable.

Items 1, 2, 3, 4 and 5 Prepared by
Items 6 and 9 Prepared by
Items 7 and 8 Prepared by

Date 6-28-83
Date 7-17-83
Date 7-17-83
drinks shall mean all non-alcoholic beverages whether carbonated or not, such as soda water, ginger ale, cola, lime cola, Pepsi cola, Dr. Pepper, orangeade, lemonade, orange juice, drink, fruit drinks ades, root beer or any and all combinations or mixtures of any of the above beverages and are further described as the beverages and all beverage analogs referred to as "soft drinks", which are made with or without the use of any non-carbonated drinks made from milk products. Tea, sweetened or unsweetened when sold in cans or similar containers shall be regarded as a soft drink.

The term "soft drink" shall not include natural fruit or vegetable juices or their concentrates or natural concentrated fruit or vegetable juices reconstituted to their original state, whether or not the foregoing natural juices are frozen or unfrozen in any physical form, concentrated, dried, granulated, sweetened or unsweetened seasoned with salt or spice or unseasoned. Furthermore the term soft drink shall not include coffee, coffee substitutes, tea, or in the exception of tea when sold in cans or similar containers, soups, dressings, natural fruit or milk.
DEPARTMENT OF REVENUE  
BILL ANALYSIS

Bill No CS for SB 916  
By Senator Maxwell

Brief description of the Bill

This bill adds nonprofit scientific organizations to the miscellaneous exemptions outlined under Section 212.08(7), F.S.

2. History of the proposal  □ new proposal, ☑ previously introduced, similar or companion to Bill No SB 916

3. Would the proposal place any business or individual in a competitive disadvantage  ☑ Yes, ☑ No (If yes, explain)

4. Does the Bill accomplish the stated objective?  ☑ Yes, ☑ No (If no, describe technical errors, omissions or contradictions)

5. Desirability of the proposal. (Briefly explain any desirable or undesirable aspects of the Bill)

Desirable: Provides exemption for nonprofit scientific organizations.
Undesirable: Does not require that organization be located in the state, as is usual for organization listed in this section.

NOTE: This bill does not seem to be directly related to SB 916. A description of such organizations is attached.

6. Effect on the Department of Revenue budget  ☑ increase, ☑ decrease, ☑ marginal, ☑ no change

7. Effect on State revenue  ☑ increase, ☑ decrease, ☑ marginal, ☑ none

Effect on Local revenue  ☑ increase, ☑ decrease, ☑ marginal, ☑ none

Estimated cost of the proposal

<table>
<thead>
<tr>
<th></th>
<th>First Year</th>
<th>Second Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonrecurring Expense</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurring Expense</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Expense</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Items 1, 2, 3, 4 and 5 Prepared by  
Items 6 and 9 Prepared by  
Items 7 and 8 Prepared by  

Date  

Prepared by
DEPARTMENT OF REVENUE
BILL ANALYSIS

By Committee on Finance, Taxation & Claims & Senator Margolis

Brief description of the Bill

This bill differs from SB 915 only in that the amendment to Section 212.08(7)(o), F.S., which clarifies that boiler fuel must be used as a fuel in order to be exempt, has been removed.

Requires a local governing authority to notify the Department of Revenue of voter approval of a tourist development tax levy or of a discretionary sales tax levy and the time periods of such levies. Clarifies the definitions of soft drinks for purposes of exemptions from the sales tax. Provides for disallowing the dealers credit for collecting the sales tax under certain circumstances. Authorizes the Department of Revenue to adopt rules requiring any tax information the department deems necessary.

2 History of the proposal ☐ new proposal, ☑ previously introduced, similar or companion to Bill No. SB 915

3 Would the proposal place any business or individual in a competitive disadvantage ☐ Yes, ☑ No (If yes, explain)

4 Does the Bill accomplish the stated objective? ☐ Yes, ☑ No (If no, describe technical errors, omissions or contradictions)

5 Desirability of the proposal (Briefly explain any desirable or undesirable aspects of the Bill)

See Attached Sheet.

6 Effect on the Department of Revenue budget ☑ increase, ☐ decrease, ☐ marginal, ☐ no change

7 Effect on State revenue ☑ increase, ☐ decrease, ☐ marginal, ☐ none

8 Amount of increase or decrease First Year See 9a below Second Year

9 Estimated cost of the proposal

<table>
<thead>
<tr>
<th>Nonrecurring Expense</th>
<th>Recurring Expense</th>
<th>Total Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>(State) $24,978</td>
<td>$27,980 (2.5% increase)</td>
<td>$52,950</td>
</tr>
<tr>
<td>(Local Government)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

9a. Soft drink amendment - no additional revenue.
Boiler Fuel 1983-84 $1.8m, 1984-85 $2.0m
Incomplete return - Some additional revenue from disallowed collection allowance but the amount is indeterminable

Items 1, 2, 3, 4 and 5 Prepared by
Items 6 and 9 Prepared by
Items 7 and 8 Prepared by

Date 5/19/85
May 19, 1985

Date 5-24-85
Date 5-22-83
5. Desirability of the proposal.

The amendment to Section 212.08(7)(o), F.S., which clarifies that boiler fuels must be used as a fuel in order to be exempt which was listed as a desirable aspect in the analysis of SB 915, has been removed.

Desirable: 1) clarifies taxable status of drinks that are not pure fruit or vegetable juices.

Undesirable: Bill is not complete, line 20, page 4 stops with "or".

Bill does not identify drinks by name that are regarded as soft drinks. This is necessary in order to clearly tax fruit drinks and certain aids (gator) which are not pure but are made from natural substitutes.

In defining soft drinks, it was suggested by officials of the Department of Agriculture that we do not use the term "natural" as so many drink companies can advertise their drink as natural but they are far from being pure.

For this reason the Department of Revenue prefers that the words "drinks" and "aids" be included in the definition of taxable soft drinks and that the term "natural" be stricken and the words "totally or 100% pure" substituted.
S 0913 Joint Resolution by Scott (Identical H 0962; Compare S 0838)

**Finance & Taxation:**

Const. Amendment to prohibit rate of increase in appropriations from state general tax revenues from exceeding estimated rate of growth of economy of state in any year; permits appropriations exceeding this limitation upon 3/5ths vote of each house, etc. Amends S. 1, Art. VII.

04/15/83 Senate filed

04/20/83 Senate introduced, referred to Finance, Taxation and Claims, Appropriations, Rules and Calendar — SJ 00134

04/25/83 Senate extension of time granted Committee Finance, Taxation and Claims

05/06/83 Senate extension of time granted Committee Finance, Taxation and Claims

05/17/83 Senate extension of time granted Committee Finance, Taxation and Claims

05/30/83 Senate extension of time granted Committee Finance, Taxation and Claims

06/03/83 Senate indefinitely postponed C/W/O SCR 1209; was in Committee on Finance, Taxation and Claims

S 0914 General Bill/C/S by Education, Neal and Others (Similar C/S/H 0356)

**Education:**

Provides criteria for action necessary to carry out intent of legislature for management information systems; provides criteria for periodic evaluation of data collection and documentation requirements, etc. Amends 229.555, 565.804. Effective date: 07/01/83.

04/15/83 Senate filed

04/20/83 Senate introduced, referred to Education — SJ 00134

04/27/83 Senate on Committee Agenda — Education; no action

05/03/83 Senate on Committee Agenda — Education, 05/05/83, 2:00 PM, RM. A

05/05/83 Senate reported: C/S placed on calendar by Education — SJ 00246

05/10/83 Senate C/S read first time — SJ 00240

05/25/83 Senate placed on Consent Calendar; C/S passed; Yeas 33 Nays 0 — SJ 00360

05/26/83 House in Messages

05/27/83 House received, referred to Appropriations — HJ 00673

06/03/83 House indefinitely postponed C/W/O (SCR 1209); was in Committee on Appropriations

06/24/83 refer to Sb 6-8 (Ch. 83-324)

S 0915 General Bill/C/S by Finance, Taxation and Claims, Margolis (Compare C/S/S 0916)

**Taxation:**

Requires local governing authorities to notify revenue dept. of approval of certain tax levies; requires dealers to separately state amount of sales tax on exempt items; soft drinks from sales tax; provides exception, etc. Amends 125.0104, 0165, 212.07, 08, 12, 218.61. Effective date: upon becoming law.

04/15/83 Senate filed

04/20/83 Senate introduced, referred to Finance, Taxation and Claims, Appropriations — SJ 00134

04/25/83 Senate extension of time granted Committee Finance, Taxation and Claims

04/28/83 Senate on Committee Agenda — Finance, Tax & Claims, 05/02/83, 2:00 PM, RM. IC

05/02/83 Senate committee report: C/S by Finance, Taxation and Claims — SJ 00222; C/S read first time 05/05/83 — SJ 00221

05/04/83 Senate now in Appropriations — SJ 00222

05/16/83 Senate extension of time granted Committee Appropriations

05/25/83 Senate withdrawn from Appropriations — SJ 00337; placed on calendar

06/01/83 Senate placed on Special Order Calendar; C/S passed; Yeas 31 Nays 0 — SJ 00628

06/01/83 House in Messages

06/02/83 House received, referred to Finance & Taxation — HJ 00991

06/03/83 House indefinitely postponed C/W/O (SCR 1209); was in Committee on Special Order Calendar; C/S passed; Yeas 31 Nays 0 — SJ 00628

S 0916 General Bill/C/S by Finance, Taxation and Claims, Margolis (Compare C/S/S 0916 continued on next page)
CS/H 1184, S 0353, CS/S 0815, CS/S 0915, ENG/S 0919

SALES TAX: PROVIDES PARTIAL EXEMPTION FOR INDUSTRIAL MACHINERY & EQUIPMENT PURCHASED BY EXPANDING BUSINESS MANUFACTURING TANGIBLE PERSONAL PROPERTY PURSUANT TO FEDERAL PROCUREMENT REGULATIONS UNDER SPECIFIED CONDITIONS, ETC. AMENDS CHS. 125, 212, 218, 220, 241; CREATES 212.031(8). EFFECTIVE DATE: 06/30/83.

04/15/83 SENATE FILED
04/20/83 SENATE INTRODUCED; REFERRED TO FINANCE, TAXATION AND CLAIMS - SJ 00134
04/25/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
04/28/83 SENATE UN COMMITTEE AGENDA -- FINANCE, TAX. & CLAIMS, 05/02/83, 2:00 PM, RM 1C
05/02/83 SENATE COMM. REPORT: C/S PLACED ON CALENDAR BY FINANCE, TAXATION AND CLAIMS - SJ 00223
05/05/83 SENATE C/S READ FIRST TIME - SJ 00221
05/25/83 SENATE PLACED ON CONSENT CALENDAR; C/S PASSED AS AMENDED; YEAS 36 NAYS 0 - SJ 00358; RECONSIDERED - SJ 00392; AMENDMENTS RECONSIDERED; SUBSTITUTE AMENDMENTS ADOPTED; C/S PASSED AS AMENDED; YEAS 33 NAYS 0 - SJ 00393

05/26/83 HOUSE IN MESSAGES
05/27/83 HOUSE RECEIVED; REFERRED TO FINANCE & TAXATION, APPROPRIATIONS - HJ 00739
05/30/83 HOUSE UN COMMITTEE AGENDA -- F. & T., 21 HOB, 8:00 AM, 05/31/83
06/01/83 HOUSE COMM. REPORT: FAVORABLE WITH AMEND. BY FINANCE & TAXATION - HJ 00936; NOW IN APPROPRIATIONS
06/02/83 HOUSE WITHDRAWN FROM APPROPRIATIONS - HJ 01025; PLACED ON CALENDAR
06/03/83 HOUSE PLACED ON SPECIAL ORDER CALENDAR; READ SECOND TIME - HJ 01099; AMENDMENTS ADOPTED; READ THIRD TIME; PASSED AS AMENDED; YEAS 37 NAYS 0; ORDERED ENGROSSED, THEN ENROLLED - SJ 00862
06/14/83 SENATE SIGNED BY OFFICERS AND PRESENTED TO GOVERNOR
06/30/83 BECAME LAW WITHOUT GOVERNOR'S SIGNATURE
CHAPTER NO. 83-337
07/01/83 AMENDED BY SB 3-8 (CH. 83-338)

S 0917 GENERAL BILL BY CHILDERS, W. D. (SIMILAR H 1281; COMPARE CS/S 0195) REHABILITATION: PROVIDES METHOD FOR CALCULATING MONTH OF RETIREMENT SERVICE CREDIT. AMENDS 121.021. EFFECTIVE DATE: 07/01/83.

04/15/83 SENATE FILED
04/20/83 SENATE INTRODUCED; REFERRED TO PERSONNEL, RETIREMENT AND COLLECTIVE BARGAINING, APPROPRIATIONS - SJ 00134
05/02/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE PERSONNEL, RETIREMENT AND COLLECTIVE BARGAINING
05/06/83 SENATE UN COMMITTEE AGENDA -- PERSONNEL, R & C B, 05/10/83, 9:00 AM, RM C
05/10/83 SENATE COMM. REPORT: FAVORABLE WITH AMEND. BY PERSONNEL, RETIREMENT AND COLLECTIVE BARGAINING - SJ 00624
05/11/83 SENATE NOW IN APPROPRIATIONS - SJ 00245
05/16/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE APPROPRIATIONS
05/30/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE APPROPRIATIONS
06/03/83 SENATE INDEF. POSTPONED & W/O (SCR 1209); WAS IN COMMITTEE; IS NOT PASSED, SEE C/S SB 195 (CH. 83-76)

S 0918 GENERAL BILL BY REHM (COMPARE ENG/H 1164) CORRECTIONAL SYSTEM: SUBSTANTIALLY REVISES PROVISIONS RE USE OF FORCE AGAINST INMATES BY EMPLOYEES OF CORRECTIONS DEPT.; PROVIDES CRIMINAL PENALTY FOR BATTERY OR CRUEL OR INHUMAN TREATMENT AGAINST INMATES; REQUIRES REPORTS OF USE OF PHYSICAL FORCE, ETC. AMENDS 944.35, .36; REPEALS 944.34. EFFECTIVE DATE: 10/01/83.

04/15/83 SENATE FILED
04/20/83 SENATE INTRODUCED; REFERRED TO CORRECTIONS, PROBATION AND PAROLE, APPROPRIATIONS - SJ 00134
04/26/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE CORRECTIONS, PROBATION AND PAROLE
CONTINUED ON NEXT PAGE
H 1182 GENERAL BILL BY COMMERCE, GRINDLE (SIMILAR S 1118, COMPARE H 0209, C/S S 0132) INSURANCE & HEALTH CARE COST; PROVIDES FOR FILING & REVIEW OF HEALTH INSURANCE RATES; PROVIDES FOR COORDINATION OF HEALTH INSURANCE BENEFITS; PROVIDES FOR PRINTING OF NOTICE OF CO-INSURANCE PROVISION ON AN INSURANCE POLICY, ETC. AMENDS CH. 627; REPEALS 627.623. EFFECTIVE DATE: 10/01/83.

04/27/83 HOUSE FILED; INTRODUCED, REFERRED TO APPROPRIATIONS —HJ 00246

05/09/83 HOUSE ON COMMITTEE AGENDA— APPROPRIATIONS, 21 HOB, 12 NOON, 05/10/83

05/11/83 HOUSE COMM. REPORT: FAVORABLE, PLACED ON CALENDAR BY APPROPRIATIONS —HJ 00383

05/17/83 HOUSE PLACED ON SPECIAL ORDER CALENDAR

05/20/83 HOUSE READ SECOND TIME; AMENDMENTS ADOPTED —HJ 00521

05/24/83 HOUSE READ THIRD TIME; AMENDMENT ADOPTED; PASSED AS AMENDED; YEAS 87 NAYS 31 —HJ 00546

05/24/83 SENATE IN MESSAGES

05/25/83 SENATE RECEIVED; REFERRED TO COMMERCE —SJ 00344

05/26/83 SENATE WITHDRAWN FROM COMMERCE —SJ 00446; PLACED ON CALENDAR

05/27/83 SENATE PLACED ON SPECIAL ORDER CALENDAR —SJ 00447; PASSED AS AMENDED; YEAS 30 NAYS 5 —SJ 00469

05/30/83 HOUSE IN MESSAGES

06/03/83 HOUSE INDEFINITELY POSTPONED & W/D (SCR 12091) WAS IN MESSAGES

06/24/83 REFER TO SB 248 (CH. 83-342)

H 1183 GENERAL BILL/SF BY MILLS MEDICAL MALPRACTICE; PROPOSES LEGISLATION WHICH WOULD PROVIDE PROCEDURE FOR ARBITRATION OF MEDICAL MALPRACTICE DISPUTES BETWEEN HEALTH CARE PROVIDERS & THEIR PATIENTS, ETC.

04/27/83 HOUSE FILED; PROPOSED; REFERRED TO JUDICIARY —HJ 00246

06/03/83 HOUSE INDEFINITELY POSTPONED & W/D (SCR 12091) WAS IN COMMITTEE ON JUDICIARY

H 1184 GENERAL BILL/CS BY FINANCE & TAXATION, TOURISM & ECONOMIC DEVELOPMENT, GARDNER (COMPARE C/S/ S 0815, C/S S 0916) SALES TAX; PROVIDES PARTIAL EXEMPTION FOR INDUSTRIAL MACHINERY & EQUIPMENT PURCHASED BY EXPANDING BUSINESS MANUFACTURING TANGIBLE PERSONAL PROPERTY PURSUANT TO FEDERAL PROCUREMENT REGULATIONS UNDER SPECIFIED CONDITIONS; PROVIDES FOR REFUND OF PREVIOUSLY PAID TAXES, ETC. AMENDS 212.08, 031. EFFECTIVE DATE: 07/01/83.

04/27/83 HOUSE FILED; INTRODUCED, REFERRED TO FINANCE & TAXATION, APPROPRIATIONS —HJ 00246

05/02/83 HOUSE ON COMMITTEE AGENDA— FOR SUBREFERRAL, 21 HOB, 1:30 PM, 05/04/83

05/16/83 HOUSE ON COMMITTEE AGENDA— F. & T., 21 HOB, 1:00 PM, 05/18/83

05/24/83 HOUSE COMM. REPORT: C/S BY FINANCE & TAXATION —HJ 00567; NOW IN APPROPRIATIONS; ON COMMITTEE AGENDA— APPROPRIATIONS, 21 HOB, 3:00 PM, 05/24/83

06/02/83 HOUSE COMM. REPORT: FAVORABLE; PLACED ON CALENDAR BY APPROPRIATIONS —HJ 01027

06/03/83 HOUSE PLACED ON SPECIAL ORDER CALENDAR; INDEF. POSTPONED & W/D (SCR 12091) WAS ON CAL; ISC BILL PASSED, SEE C/S SB 916 (CH. 83-297)

H 1185 GENERAL BILL BY EDUCATION, K - 12 AND OTHERS (COMPARE C/S/ S 0357) EDUCATION; PROVIDES LEGISLATIVE INTENT TO INCLUDE GUARANTEEING STUDENTS COURSES APPROPRIATE TO THEIR NEEDS, ADOPTING RIGOROUS INSTRUCTION REQUIREMENTS, & PRACTICING ACADEMIC EFFORT; REQUIRES DISTRICTS TO OFFER CERTAIN COURSES & PLACEMENT, ETC. AMENDS CHS. 232, 230, 231, 229, 237, 238; EFFECTIVE DATE: UPON COMING LAW.

04/27/83 HOUSE FILED; INTRODUCED, REFERRED TO APPROPRIATIONS —HJ 00247

05/16/83 HOUSE SUBREFERRED TO SUBCOMMITTEE ON EDUCATION/TRANSPORTATION CONTINUED ON NEXT PAGE
S 331 GENERAL BILL BY FOX (IDENTICAL H 0162)

Collective bargaining; provides for resolution of conflicts between collective bargaining agreements & certain existing rules & regulations; provides a limitation. Amends 447.309. Effective date: 10/01/83.

03/15/83 Senate Prefiled
03/29/83 Senate referred to Personnel, Retirement & Collective Bargaining, Appropriations
04/05/83 Senate introduced; referred to Personnel, Retirement & Collective Bargaining, Appropriations - SJ 00034
04/13/83 Senate on Committee Agenda — Personnel, R & C B, temporarily postponed
04/20/83 Senate extension of time granted Committee Personnel, Retirement & Collective Bargaining
05/04/83 Senate extension of time granted Committee Personnel, Retirement & Collective Bargaining
05/06/83 Senate on Committee Agenda — Personnel, R & C B, 05/10/83, 9:00 AM, RM C
05/10/83 Senate comm. report: unfavorable, laid on table under rule by Personnel, Retirement & Collective Bargaining - SJ 00246

S 332 GENERAL BILL BY FOX

Civil actions; expands the in personam jurisdiction of courts of Florida; provides for service of process on corporations & nonresidents. Amends 48.081.181, 193. Effective Date: Upon becoming law.

03/15/83 Senate prefiled
03/29/83 Senate referred to Judicial-Civil
04/05/83 Senate introduced; referred to Judicial-Civil - SJ 00035
04/18/83 Senate extension of time granted Committee Judicial-Civil
04/20/83 Senate on Committee Agenda — Judicial-Civil, on reconsideration
04/25/83 Senate on Committee Agenda — Judicial-Civil, 04/27/83, 2:00 PM, RM B
04/27/83 Senate comm. report: favorable, placed on calendar by Judicial-Civil - SJ 00182
05/11/83 Senate placed on special order calendar
05/15/83 Senate placed on special order calendar
05/17/83 Senate placed on special order calendar
05/23/83 Senate placed on special order calendar; passed as amended; Yeas 30 Nays 0 - SJ 00390
05/28/83 Senate in messages
05/27/83 Senate received; referred to Judicial - HJ 0073b
06/03/83 Senate indefinitely postponed & W/D (SCR 1x09); was in Committee on Judicial

S 333 GENERAL BILL BY FOX (SIMILAR H 1019, COMPARE CS/S 0916)

Sales tax; removes provisions which reduce dealer's credit for collecting such under certain circumstances. Amends 212.04.12. Effective date: 03/01/83.

03/15/83 Senate prefiled
03/29/83 Senate referred to Finance, Taxation & Claims
04/05/83 Senate introduced; referred to Finance, Taxation & Claims - SJ 00033
04/20/83 Senate extension of time granted Committee Finance, Taxation & Claims
05/03/83 Senate extension of time granted Committee Finance, Taxation & Claims
05/16/83 Senate extension of time granted Committee Finance, Taxation & Claims

Continued on next page
05/16/83 AND CLAIMS
05/30/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
06/03/83 SENATE INDEF. POSTPONED & W/O (SCR 1209); WAS IN COMMITTEE; ISC BILL PASSED; SEE C/S 58 916 (CH. 83-297)

S 0394 GENERAL BILL BY LANGLEY (SIMILAR CS/H 0982, COMPARE H 0422, S 0668)
ADMINISTRATIVE PROCEDURE ACT; CHANGES TYPES OF PROCEEDINGS TO WHICH PRISONER OR PAROLEE MAY BE PARTY UNDER SAID ACT; PROVIDES THAT WATER MANAGEMENT DISTRICT SHALL REFER CONSUMPTIVE USE PERMIT APPLICATION HEARINGS TO CERTAIN HEARING OFFICER, ETC. AMENDS 120.52,.57.
EFFECTIVE DATE: 06/06/83.
03/15/83 SENATE PREFILED
03/29/83 SENATE REFERRED TO CORRECTIONS, PROBATION AND PAROLE, GOVERNMENTAL OPERATIONS
04/05/83 SENATE INTRODUCED, REFERRED TO CORRECTIONS, PROBATION AND PAROLE, GOVERNMENTAL OPERATIONS -SJ 00035
04/07/83 SENATE ON COMMITTEE AGENDA-- CORRECTIONS, P & P
04/12/83 COMM. REPORT: FAVORABLE WITH AMENDS. BY CORRECTIONS, PROBATION AND PAROLE -SJ 00099
04/13/83 SENATE NOW IN GOVERNMENTAL OPERATIONS -SJ 00099
04/15/83 SENATE ON COMMITTEE AGENDA-- GOVERNMENTAL OPERATIONS,
04/20/83 9:00 AM, RM 8
04/20/83 SENATE COMM. REPORT: FAVORABLE, PLACED ON CALENDAR BY GOVERNMENTAL OPERATIONS -SJ 00143
04/26/83 SENATE PLACED ON SPECIAL ORDER CALENDAR; PASSED AS AMENDED;
YEAS 35 NAYS 0 -SJ 00172
06/06/83 SENATE INTRODUCED, REFERRED TO JUDICIARY-CRIMINAL, HEALTH AND REHABILITATIVE SERVICES, APPROPRIATIONS
06/07/83 COMM. REPORT: FAVORABLE, PLACED ON CALENDAR BY JUDICIARY-CRIMINAL -HJ 00024
05/07/83 HOUSE REFERRED TO JUDICIARY-CRIMINAL, HEALTH AND REHABILITATIVE SERVICES, APPROPRIATIONS -HJ 00067
05/17/83 HOUSE REFERRED TO JUDICIARY-CRIMINAL, HEALTH AND REHABILITATIVE SERVICES, APPROPRIATIONS -HJ 00039
05/19/83 HOUSE SUBSTITUTE FOR CS HB 982; READ SECOND TIME; AMENDMENT ADOPTED -HJ 00180
06/06/83 SENATE PLACED ON SPECIAL ORDER CALENDAR; PASSED AS AMENDED;
YEAS 66 NAYS 0 -HJ 00494
05/24/83 SENATE IN MESSAGES
05/30/83 SENATE AMENDED; YEAS 66 NAYS 0; ORDERED ENROLLED -HJ 00228
06/06/83 SIGNED BY OFFICERS AND PRESENTED TO GOVERNOR -S 06522
06/06/83 APPROVED BY GOVERNOR CHAPTER NO. 83-78

S 0355 GENERAL BILL BY MEEK AND OTHERS (IDENTICAL H 0251, COMPARE CS/H 0012, S 0153)
CONTRABAND FORFEITURE; EXPANDS DEFINITION OF "CONTRABAND ARTICLE";
EXPANDS TYPE OF PROPERTY WHICH MAY BE FORFEITED IN CIRCUMSTANCES UNDER WHICH PROPERTY MAY BE FORFEITED UNDER FLA. CONTRABAND FORFEITURE ACT;
PROVIDES FOR ISSUANCE OF TITLE CERTIFICATES, ETC. AMENDS 32.701,.703,.704, 893.12. EFFECTIVE DATE: 10/01/63.
03/15/83 SENATE PREFILED
03/29/83 SENATE REFERRED TO JUDICIARY-CRIMINAL, HEALTH AND REHABILITATIVE SERVICES, APPROPRIATIONS
04/05/83 SENATE INTRODUCED, REFERRED TO JUDICIARY-CRIMINAL, HEALTH AND REHABILITATIVE SERVICES, APPROPRIATIONS -SJ 00035
04/19/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE JUDICIARY-CRIMINAL
05/06/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE JUDICIARY-CRIMINAL
05/17/83 SENATE ON COMMITTEE AGENDA -- JUDICIARY-CRIMINAL, TEMPORARILY POSTPONED
05/18/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE JUDICIARY-CRIMINAL
06/03/83 SENATE INDEFINITELY POSTPONED & W/O (SCR 1209); WAS IN COMMITTEE ON JUDICIARY-CRIMINAL

S 0356 GENERAL BILL BY AGRICULTURE (SIMILAR ENG/H 0466)
LIVESTOCK MARKET: (SUNSET) REQUIRES MARKETS TO COLLECT FOR LIVESTOCK SOLD ON DAY OF SALE FROM FARMERS; REQUIRES COLLECTION FOR LIVESTOCK SOLD BY LIVESTOCK MARKET TO REGISTERED DEALERS/PRODUCERS/PARTIES BE MADE BEFORE CLOSE OF NEXT BUSINESS DAY FOLLOWING SALE, ETC. AMENDS/REVIVES/READOPTS CH. 534. EFFECTIVE DATE: 10/01/83.
CONTINUED ON NEXT PAGE
04/19/83 SENATE INTRODUCED; REFERRED TO ECONOMIC, COMMUNITY AND CONSUMER AFFAIRS, APPROPRIATIONS - SJ 00113

05/02/83 SENATE ON COMMITTEE AGENDA—ECCA, 05/04/83, 9:00 AM, RM. H

05/04/83 SENATE C/S COMBINES THIS BILL AND SB 773; COMM. REPORT: C/S BY ECONOMIC, COMMUNITY AND CONSUMER AFFAIRS - SJ 00241; C/S READ FIRST TIME 05/10/83 - SJ 00243

05/10/83 SENATE NOW IN APPROPRIATIONS - SJ 00242

05/16/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE APPROPRIATIONS

05/30/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE APPROPRIATIONS

06/03/83 SENATE INDEFINITELY POSTPONED & W/D (SCR 1209); WAS IN COMMITTEE ON APPROPRIATIONS

S 0815 GENERAL BILL/CS BY COMMERCE, MAXWELL (COMPARE CS/H 1184, CS/S 0916)

SALES TAX EXEMPTION: PROVIDES PARTIAL EXEMPTION FOR INDUSTRIAL MACHINERY & EQUIPMENT PURCHASED BY EXPANDING BUSINESS MANUFACTURING TANGIBLE PERSONAL PROPERTY PURSUANT TO FEDERAL PROCUREMENT REGULATIONS UNDER SPECIFIED CONDITIONS, ETC. AMENDS 212.081; CREATES 212.031A.

EFFECTIVE DATE: 07/01/83.

04/13/83 SENATE FILED

04/19/83 SENATE INTRODUCED, REFERRED TO COMMERCE, FINANCE, TAXATION AND CLAIMS - SJ 00113

04/28/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE COMMERCE

04/29/83 SENATE ON COMMITTEE AGENDA—COMMERCE, 05/04/83, 9:00 AM, RM. A

05/04/83 SENATE COMM. REPORT: C/S BY COMMERCE - SJ 00242; C/S READ FIRST TIME 05/10/83 - SJ 00239

05/06/83 SENATE NOW IN FINANCE, TAXATION AND CLAIMS - SJ 00242

05/12/83 SENATE ON COMMITTEE AGENDA—FINANCE; TAX. & CLAIMS, 05/16/83, 2:00 PM, RM. IC

05/10/83 SENATE COMM. REPORT: FAVORABLE WITH AMEND., PLACED ON CALENDAR BY FINANCE; TAXATION AND CLAIMS - SJ 00281

06/02/83 SENATE PLACED ON CONSENT CALENDAR; C/S PASSED AS AMENDED; YEAS 37 NAYS 0 - SJ 00713

06/02/83 HOUSE IN MESSAGES

06/03/83 HOUSE INDEF. POSTPONED & W/D (SCR 1209); WAS IN MESS; ISC BILL PASSED, SEE C/S SB 916 (CH. 83-297)

S 0816 GENERAL BILL/CS BY JUDICIARY-CRIMINAL, DUNN

CRIMES COMPENSATION ACT: PROVIDES DEFINITIONS; CREATES OFFICE OF VICTIM & WITNESS SERVICES WITHIN DIVISION OF PUBLIC SAFETY PLANNING & ASSISTANCE OF COMMUNITY AFFAIRS DEPARTMENT; PROVIDES DUTIES OF SUCH OFFICE. EFFECTIVE DATE: 07/01/83.

04/13/83 SENATE FILED

04/19/83 SENATE INTRODUCED; REFERRED TO JUDICIARY-CRIMINAL, COMMERCE, APPROPRIATIONS - SJ 00113

04/28/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE JUDICIARY-CRIMINAL

05/05/83 SENATE ON COMMITTEE AGENDA—JUDICIARY-CRIMINAL, 05/09/83, 2:00 PM, RM. C

05/09/83 SENATE COMM. REPORT: C/S BY JUDICIARY-CRIMINAL - SJ 00246; C/S READ FIRST TIME 05/11/83 - SJ 00250

05/10/83 SENATE NOW IN COMMERCE - SJ 00246

05/17/83 SENATE ON COMMITTEE AGENDA—COMMERCE, NOT CONSIDERED; WITHDRAWN FROM COMMERCE - SJ 00295; NOW IN APPROPRIATIONS

05/25/83 SENATE WITHDRAWN FROM APPROPRIATIONS - SJ 00337; PLACED ON CALENDAR

06/03/83 SENATE INDEFINITELY POSTPONED & W/D (SCR 1209); WAS ON CALENDAR

S 0817 GENERAL BILL BY GERSTEN

PUBLIC SERVICE COMMISSION: REQUIRES FLA. PUBLIC SERVICE COMMISSION TO PERIODICALLY REVIEW & ADJUST RATES OF RETURN OF TELEPHONE COMPANIES & ELECTRIC UTILITIES. CREATES 364.045, 366.085. EFFECTIVE DATE: 10/01/83.

04/13/83 SENATE FILED

04/19/83 SENATE INTRODUCED, REFERRED TO ECONOMIC, COMMUNITY AND CONSUMER AFFAIRS, COMMERCE - SJ 00113

04/26/83 SENATE ON COMMITTEE AGENDA—ECCA, TEMPORARILY POSTPONED

05/09/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE ECONOMIC, COMMUNITY AND CONSUMER AFFAIRS

CONTINUED ON NEXT PAGE
S 0914 GENERAL BILL/CS BY EDUCATION, NEAL AND OTHERS (SIMILAR CS/H 0936)

EDUCATION: PROVIDES CRITERIA FOR ACTION NECESSARY TO CARRY OUT INTENT OF
LEGISLATURE FOR MANAGEMENT INFORMATION SYSTEMS; PROVIDES CRITERIA FOR PERIODIC EVALUATION OF DATA COLLECTION & DOCUMENTATION REQUIREMENTS, ETC. AMENDS 229.555, 565, 8041 EFFECTIVE DATE: 07/01/83.

04/15/83 SENATE FILED
04/20/83 SENATE INTRODUCED, REFERRED TO EDUCATION - SJ 0034
04/27/83 SENATE ON COMMITTEE AGENDA — EDUCATION, NO ACTION
05/03/83 SENATE ON COMMITTEE AGENDA — EDUCATION, 05/05/83, 2:00 PM, RM. A
05/05/83 SENATE COMM. REP. C/S PLACED ON CALENDAR BY EDUCATION - SJ 00246
05/10/83 SENATE C/S READ FIRST TIME - SJ 00240
05/25/83 SENATE PLACED ON CONSENT CALENDAR; C/S PASSED; YEAS 33 NAYS 0 - SJ 00360
05/26/83 HOUSE IN MESSAGES
05/27/83 HOUSE RECEIVED, REFERRED TO APPROPRIATIONS - HJ 00673
06/03/83 HOUSE INDEFINITELY POSTPONED & W/D (SCR 1209); WAS IN COMMITTEE ON APPROPRIATIONS
06/24/83 REFER TO SJ 8-B (CH. 83-324)

S 0915 GENERAL BILL/CS BY FINANCE, TAXATION AND CLAIMS, MARGOLIS (COMPARE

CS/S 0916)

FINANCE: CONSTITUTIONAL AMENDMENT TO PROHIBIT RATE OF INCREASE IN APPROPRIATIONS FROM STATE GENERAL TAX REVENUES FROM EXCEEDING ESTIMATED RATE OF GROWTH OF ECONOMY OF STATE IN ANY YEAR; PERMITS APPROPRIATIONS EXCEEDING THIS LIMITATION UPON 2/3'S VOTE OF EACH HOUSE, ETC. AMEND S. 1, ART. VII.

04/15/83 SENATE FILED
04/20/83 SENATE INTRODUCED, REFERRED TO FINANCE, TAXATION AND CLAIMS, APPROPRIATIONS, RULES AND CALENDAR - SJ 0034
04/25/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
05/06/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
05/17/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
05/30/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
06/03/83 SENATE INDEFINITELY POSTPONED & W/D (SCR 1209); WAS IN COMMITTEE ON FINANCE, TAXATION AND CLAIMS

04/15/83 SENATE FILED
04/20/83 SENATE INTRODUCED, REFERRED TO APPROPRIATIONS - SJ 00134
04/25/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
04/28/83 SENATE ON COMMITTEE AGENDA - FINANCE, TAXATION, 05/02/83, 2:00 PM, RM. A
05/02/83 SENATE COMM. REP. C/S PLACED ON CALENDAR - FINANCE, TAX. & CLAIMS, 05/02/83, 2:00 PM, RM. A
05/04/83 SENATE NOW IN APPROPRIATIONS - SJ 00222
05/10/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE APPROPRIATIONS
05/25/83 SENATE WITHDRAWN FROM APPROPRIATIONS - SJ 00337; PLACED ON CALENDAR
06/01/83 SENATE PLACED ON SPECIAL ORDER CALENDAR; C/S PASSED; YEAS 31 NAYS 0 - SJ 00628
06/01/83 HOUSE IN MESSAGES
06/02/83 HOUSE RECEIVED, REFERRED TO FINANCE & TAXATION - HJ 00991
06/03/83 HOUSE INDEF. POSTPONED & W/D (SCR 1209); WAS IN COMM; ISC BILL PASSED, SEE C/S SB 916 (CH. 83-297)

S 0916 GENERAL BILL/CS BY FINANCE, TAXATION AND CLAIMS, MARGOLIS (COMPARE CONTINUED ON NEXT PAGE)
S 0919 GENERAL BILL BY MARGULIS (COMPARABLE CS/S 0916)
CORPORATE INCOME TAX: SPECIFIES SEQUENCE IN WHICH CREDITS FOR ASSESSMENTS MADE BY CERTAIN INSURANCE GUARANTEE FUNDS ARE TO BE APPLIED AGAINST CORPORATE INCOME TAX; DEFINES TERM "INTERNAL REVENUE CODE" AS USED IN F.L.A. TAX CODE; DEFINES TERM "TAXABLE INCOME", ETC. AMENDS 2:00,02, 03, 13. EFFECTIVE DATE: UPON BECOMING LAW.
04/19/83 SENATE FILED
04/20/83 SENATE INTRODUCED, REFERRED TO FINANCE, TAXATION AND CLAIMS - SJ 00135
05/02/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
05/03/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
05/07/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
05/17/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
05/19/83 SENATE ON COMMITTEE AGENDA -- FINANCE, TAX. & CLAIMS, 5/23/83, 12:15 PM, RM. 1C
05/23/83 SENATE COMM. REPORT: FAVORABLE WITH AMENDS., PLACED ON CALENDAR BY FINANCE, TAXATION AND CLAIMS - SJ 00335
06/01/83 SENATE PLACED ON SPECIAL ORDER CALENDAR; PASED AS AMENDED; YEAS 33 NAYS 0 - SJ 00828
06/02/83 HOUSE IN MESSAGI: RECEIVED, PLACED ON CALENDAR - HJ 00992
06/03/83 HOUSE PLACED ON SPECIAL ORDER CALENDAR; INDEF. POSTPONED & W/D (SCR 1209); WAS ON CALENDAR
04/19/83 SENATE FILED
04/20/83 SENATE INTRODUCED, REFERRED TO FINANCE, TAXATION AND CLAIMS - SJ 00135
05/02/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
05/03/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
05/07/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
05/17/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
05/19/83 SENATE ON COMMITTEE AGENDA -- FINANCE, TAX. & CLAIMS, 5/23/83, 12:15 PM, RM. 1C
05/23/83 SENATE COMM. REPORT: FAVORABLE WITH AMENDS., PLACED ON CALENDAR BY FINANCE, TAXATION AND CLAIMS - SJ 00335
06/01/83 SENATE PLACED ON SPECIAL ORDER CALENDAR; PASED AS AMENDED; YEAS 33 NAYS 0 - SJ 00828
06/02/83 HOUSE IN MESSAGI: RECEIVED, PLACED ON CALENDAR - HJ 00992
06/03/83 HOUSE PLACED ON SPECIAL ORDER CALENDAR; INDEF. POSTPONED & W/D (SCR 1209); WAS ON CALENDAR
06/24/83 REFER TO SB 916 (CH. 83-297)

S 0920 GENERAL BILL/CSS BY FINANCE, TAXATION AND CLAIMS, MARGULIS (SIMILAR H 1344)
FINANCIAL MATTERS; INCREASED SERVICE CHARGE IMPOSED ON CERTAIN FUNDS & TRUST FUNDS; APPLIES SERVICE CHARGE TO CERTAIN TRUST FUNDS; PROVIDES THAT CERTAIN PROVISION IS EXCLUSIVE REMEDY FOR REFUNDS BETWEEN INDIVIDUAL FUNDS & ACCOUNTS IN STATE TREASURY, ETC. AMENDS F.S. EFFECTIVE DATE: UPON BECOMING LAW.
04/19/83 SENATE FILED
04/20/83 SENATE INTRODUCED, REFERRED TO FINANCE, TAXATION AND CLAIMS, APPROPRIATIONS - SJ 00135
04/25/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
05/06/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE FINANCE, TAXATION AND CLAIMS
05/10/83 SENATE ON COMMITTEE AGENDA -- FINANCE, TAX. & CLAIMS, 5/12/83, 12:30 PM, RM. 1C
05/12/83 SENATE COMM. REPORT: CSS BY FINANCE, TAXATION AND CLAIMS - SJ 00281; CSS READ FIRST TIME 05/17/83 - SJ 00282
05/17/83 SENATE NOW IN APPROPRIATIONS - SJ 00281
05/27/83 SENATE WITHDRAWN FROM APPROPRIATIONS - SJ 00451; PLACED ON CALENDAR
06/01/83 SENATE PLACED ON SPECIAL ORDER CALENDAR; RETAINED ON REGULAR CALENDAR
06/03/83 SENATE INDEFINITELY POSTPONED & W/D (SCR 1209); WAS ON CALENDAR
06/24/83 REFER TO SB 916 (CH. 83-339)

S 0921 GENERAL BILL BY THOMAS AND OTHERS (SIMILAR H 0940)
WATER MANAGEMENT DISTRICTS; AUTHORIZES GOVERNING BOARD OF EACH WATER MANAGEMENT DISTRICT TO ADOPT BY RULE A SYSTEM OF GENERAL PLANS FOR CERTAIN PROJECTS; AUTHORIZES SUCH BOARD TO ESTABLISH ALTERNATIVE NOTICE CONTINUED ON NEXT PAGE
(CONTINUED)

<table>
<thead>
<tr>
<th>Florida Statutes Chapter 121</th>
</tr>
</thead>
<tbody>
<tr>
<td>121.011</td>
</tr>
<tr>
<td>121.021</td>
</tr>
<tr>
<td>121.031</td>
</tr>
<tr>
<td>121.051</td>
</tr>
<tr>
<td>121.052</td>
</tr>
<tr>
<td>121.053</td>
</tr>
<tr>
<td>121.054</td>
</tr>
<tr>
<td>121.055</td>
</tr>
<tr>
<td>121.056</td>
</tr>
<tr>
<td>121.057</td>
</tr>
<tr>
<td>121.058</td>
</tr>
<tr>
<td>121.059</td>
</tr>
<tr>
<td>121.061</td>
</tr>
<tr>
<td>121.062</td>
</tr>
<tr>
<td>121.063</td>
</tr>
<tr>
<td>121.064</td>
</tr>
<tr>
<td>121.065</td>
</tr>
<tr>
<td>121.066</td>
</tr>
<tr>
<td>121.067</td>
</tr>
<tr>
<td>121.068</td>
</tr>
<tr>
<td>121.069</td>
</tr>
<tr>
<td>121.070</td>
</tr>
<tr>
<td>121.071</td>
</tr>
<tr>
<td>121.072</td>
</tr>
<tr>
<td>121.073</td>
</tr>
<tr>
<td>121.074</td>
</tr>
<tr>
<td>121.075</td>
</tr>
<tr>
<td>121.076</td>
</tr>
<tr>
<td>121.077</td>
</tr>
<tr>
<td>121.078</td>
</tr>
<tr>
<td>121.079</td>
</tr>
<tr>
<td>121.080</td>
</tr>
<tr>
<td>121.081</td>
</tr>
<tr>
<td>121.082</td>
</tr>
<tr>
<td>121.083</td>
</tr>
<tr>
<td>121.084</td>
</tr>
<tr>
<td>121.085</td>
</tr>
<tr>
<td>121.086</td>
</tr>
<tr>
<td>121.087</td>
</tr>
<tr>
<td>121.088</td>
</tr>
<tr>
<td>121.089</td>
</tr>
<tr>
<td>121.090</td>
</tr>
<tr>
<td>121.091</td>
</tr>
<tr>
<td>121.092</td>
</tr>
<tr>
<td>121.093</td>
</tr>
<tr>
<td>121.094</td>
</tr>
<tr>
<td>121.095</td>
</tr>
<tr>
<td>121.096</td>
</tr>
<tr>
<td>121.097</td>
</tr>
<tr>
<td>121.098</td>
</tr>
<tr>
<td>121.099</td>
</tr>
<tr>
<td>121.100</td>
</tr>
<tr>
<td>121.101</td>
</tr>
<tr>
<td>121.102</td>
</tr>
<tr>
<td>121.103</td>
</tr>
<tr>
<td>121.104</td>
</tr>
<tr>
<td>121.105</td>
</tr>
<tr>
<td>121.106</td>
</tr>
<tr>
<td>121.107</td>
</tr>
<tr>
<td>121.108</td>
</tr>
<tr>
<td>121.109</td>
</tr>
<tr>
<td>121.110</td>
</tr>
<tr>
<td>121.111</td>
</tr>
<tr>
<td>121.112</td>
</tr>
<tr>
<td>121.113</td>
</tr>
<tr>
<td>121.114</td>
</tr>
<tr>
<td>121.115</td>
</tr>
<tr>
<td>121.116</td>
</tr>
<tr>
<td>121.117</td>
</tr>
<tr>
<td>121.118</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Florida Statutes Chapter 125</th>
</tr>
</thead>
<tbody>
<tr>
<td>125.01</td>
</tr>
<tr>
<td>125.0103</td>
</tr>
<tr>
<td>125.0104</td>
</tr>
<tr>
<td>125.0105</td>
</tr>
<tr>
<td>125.0106</td>
</tr>
<tr>
<td>125.0107</td>
</tr>
<tr>
<td>125.0108</td>
</tr>
<tr>
<td>125.0109</td>
</tr>
<tr>
<td>125.0110</td>
</tr>
<tr>
<td>125.0111</td>
</tr>
<tr>
<td>125.0112</td>
</tr>
<tr>
<td>125.0113</td>
</tr>
<tr>
<td>125.0114</td>
</tr>
<tr>
<td>125.0115</td>
</tr>
<tr>
<td>125.0116</td>
</tr>
<tr>
<td>125.0117</td>
</tr>
<tr>
<td>125.0118</td>
</tr>
<tr>
<td>125.0119</td>
</tr>
<tr>
<td>125.0120</td>
</tr>
<tr>
<td>125.0121</td>
</tr>
<tr>
<td>125.0122</td>
</tr>
<tr>
<td>125.0123</td>
</tr>
<tr>
<td>125.0124</td>
</tr>
<tr>
<td>125.0125</td>
</tr>
<tr>
<td>125.0126</td>
</tr>
<tr>
<td>125.0127</td>
</tr>
<tr>
<td>125.0128</td>
</tr>
<tr>
<td>125.0129</td>
</tr>
<tr>
<td>125.0130</td>
</tr>
<tr>
<td>125.0131</td>
</tr>
<tr>
<td>125.0132</td>
</tr>
<tr>
<td>125.0133</td>
</tr>
<tr>
<td>125.0134</td>
</tr>
<tr>
<td>125.0135</td>
</tr>
<tr>
<td>125.0136</td>
</tr>
<tr>
<td>125.0137</td>
</tr>
<tr>
<td>125.0138</td>
</tr>
<tr>
<td>125.0139</td>
</tr>
<tr>
<td>125.0140</td>
</tr>
<tr>
<td>125.0141</td>
</tr>
<tr>
<td>125.0142</td>
</tr>
<tr>
<td>125.0143</td>
</tr>
<tr>
<td>125.0144</td>
</tr>
<tr>
<td>125.0145</td>
</tr>
<tr>
<td>125.0146</td>
</tr>
<tr>
<td>125.0147</td>
</tr>
<tr>
<td>125.0148</td>
</tr>
<tr>
<td>125.0149</td>
</tr>
<tr>
<td>125.0150</td>
</tr>
<tr>
<td>125.0151</td>
</tr>
<tr>
<td>125.0152</td>
</tr>
<tr>
<td>125.0153</td>
</tr>
<tr>
<td>125.0154</td>
</tr>
<tr>
<td>125.0155</td>
</tr>
<tr>
<td>125.0156</td>
</tr>
<tr>
<td>125.0157</td>
</tr>
<tr>
<td>125.0158</td>
</tr>
<tr>
<td>125.0159</td>
</tr>
<tr>
<td>125.0160</td>
</tr>
<tr>
<td>125.0161</td>
</tr>
<tr>
<td>125.0162</td>
</tr>
<tr>
<td>125.0163</td>
</tr>
<tr>
<td>125.0164</td>
</tr>
<tr>
<td>125.0165</td>
</tr>
<tr>
<td>125.0166</td>
</tr>
<tr>
<td>125.0167</td>
</tr>
<tr>
<td>125.0168</td>
</tr>
<tr>
<td>125.0169</td>
</tr>
<tr>
<td>125.0170</td>
</tr>
<tr>
<td>125.0171</td>
</tr>
<tr>
<td>125.0172</td>
</tr>
<tr>
<td>125.0173</td>
</tr>
<tr>
<td>125.0174</td>
</tr>
<tr>
<td>125.0175</td>
</tr>
<tr>
<td>125.0176</td>
</tr>
<tr>
<td>125.0177</td>
</tr>
<tr>
<td>125.0178</td>
</tr>
<tr>
<td>125.0179</td>
</tr>
<tr>
<td>125.0180</td>
</tr>
<tr>
<td>125.0181</td>
</tr>
<tr>
<td>125.0182</td>
</tr>
<tr>
<td>125.0183</td>
</tr>
<tr>
<td>125.0184</td>
</tr>
<tr>
<td>125.0185</td>
</tr>
<tr>
<td>125.0186</td>
</tr>
<tr>
<td>125.0187</td>
</tr>
<tr>
<td>125.0188</td>
</tr>
<tr>
<td>125.0189</td>
</tr>
<tr>
<td>125.0190</td>
</tr>
<tr>
<td>125.0191</td>
</tr>
<tr>
<td>125.0192</td>
</tr>
<tr>
<td>125.0193</td>
</tr>
<tr>
<td>125.0194</td>
</tr>
<tr>
<td>125.0195</td>
</tr>
<tr>
<td>125.0196</td>
</tr>
<tr>
<td>125.0197</td>
</tr>
<tr>
<td>125.0198</td>
</tr>
<tr>
<td>125.0199</td>
</tr>
<tr>
<td>125.0200</td>
</tr>
<tr>
<td>125.0201</td>
</tr>
<tr>
<td>125.0202</td>
</tr>
<tr>
<td>125.0203</td>
</tr>
<tr>
<td>125.0204</td>
</tr>
<tr>
<td>125.0205</td>
</tr>
<tr>
<td>125.0206</td>
</tr>
<tr>
<td>125.0207</td>
</tr>
<tr>
<td>125.0208</td>
</tr>
<tr>
<td>125.0209</td>
</tr>
<tr>
<td>125.0210</td>
</tr>
<tr>
<td>125.0211</td>
</tr>
<tr>
<td>125.0212</td>
</tr>
<tr>
<td>125.0213</td>
</tr>
<tr>
<td>125.0214</td>
</tr>
<tr>
<td>125.0215</td>
</tr>
<tr>
<td>125.0216</td>
</tr>
<tr>
<td>125.0217</td>
</tr>
<tr>
<td>125.0218</td>
</tr>
<tr>
<td>125.0219</td>
</tr>
<tr>
<td>125.0220</td>
</tr>
<tr>
<td>125.0221</td>
</tr>
<tr>
<td>125.0222</td>
</tr>
<tr>
<td>125.0223</td>
</tr>
<tr>
<td>125.0224</td>
</tr>
<tr>
<td>125.0225</td>
</tr>
<tr>
<td>125.0226</td>
</tr>
<tr>
<td>125.0227</td>
</tr>
<tr>
<td>125.0228</td>
</tr>
<tr>
<td>125.0229</td>
</tr>
<tr>
<td>125.0230</td>
</tr>
<tr>
<td>125.0231</td>
</tr>
<tr>
<td>125.0232</td>
</tr>
<tr>
<td>125.0233</td>
</tr>
<tr>
<td>125.0234</td>
</tr>
<tr>
<td>125.0235</td>
</tr>
<tr>
<td>125.0236</td>
</tr>
<tr>
<td>125.0237</td>
</tr>
<tr>
<td>125.0238</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Florida Statutes Chapter 127</th>
</tr>
</thead>
<tbody>
<tr>
<td>127.01</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Florida Statutes Chapter 129</th>
</tr>
</thead>
<tbody>
<tr>
<td>129.</td>
</tr>
<tr>
<td>129.01</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Florida Statutes Chapter 136</th>
</tr>
</thead>
<tbody>
<tr>
<td>136.02</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Florida Statutes Chapter 137</th>
</tr>
</thead>
<tbody>
<tr>
<td>137.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Florida Statutes Chapter 142</th>
</tr>
</thead>
<tbody>
<tr>
<td>142.</td>
</tr>
<tr>
<td>142.01</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Florida Statutes Chapter 145</th>
</tr>
</thead>
<tbody>
<tr>
<td>145.131</td>
</tr>
</tbody>
</table>

(BILLS UNDERLINED HAVE PASSED BOTH HOUSES)
(CITATOR INCLUDES COMMITTEE SUBS & AMENDED BILLS)
IN CITATION
but not
limited
to loss-d

58 916

5 326

H 181

962

5.1
07/25/83 13:39  HISTORY OF SENATE BILLS  PAGE 113

S 0325 GENERAL BILL by RHEM (COMPARE ENG/H 0082)
          JURORS; REQUIRES CERTAIN PARENTS TO BE EXCUSED FROM JURY SERVICE
          REQUEST AMEND. EFFECTIVE DATE: 06/23/83.
03/07/83 SENATE PREFILED
03/29/83 SENATE REFERRED TO JUDICIARY-CIVIL
04/05/83 SENATE INTRODUCED, REFERRED TO JUDICIARY-CIVIL -SJ 00033; ON COMMITTEE AGENDA - JUDICIARY-CIVIL, 04/07/83, 9:00 AM, RM B.
04/07/83 SENATE COMM. REPORT: FAVORABLE WITH AMEND., PLACED ON CALENDAR BY JUDICIARY-CIVIL -SJ 00066
04/12/83 SENATE PLACED ON SPECIAL ORDER CALENDAR; PASSED AS AMENDED; YEAS 37 NAYS 0 -SJ 00087; IMMEDIATELY CERTIFIED -SJ 00091.
04/13/83 HOUSE IN MESSAGES
04/14/83 HOUSE RECEIVED, REFERRED TO JUDICIARY -HJ 00175
05/06/83 HOUSE SUBREFEREED TO SUBCOMMITTEE ON COURT SYSTEMS AND MISC. ON COMMITTEE AGENDA - SUBCOM., JUDICIARY, 10 HOURS 8:00 AM, 05/10/83; ON COMMITTEE AGENDA, PLUMBING SUBCOMMITTEE ACTION - JUDICIARY, 317 C, 9:30 AM, 05/16/83
05/12/83 HOUSE COMM. REPORT: FAVORABLE, PLACED ON CALENDAR BY JUDICIARY -HJ 00384
05/03/83 HOUSE PLACED ON SPECIAL ORDER CALENDAR; READ SECOND TIME; READ THIRD TIME; PASSED YEAS 109 NAYS 0 -HJ 01120
06/03/83 SENATE ORDERED ENROLLED -SJ 00862
06/09/83 SENATE SIGNED BY OFFICERS AND PRESENTED TO GOVERNOR
06/13/83 APPROVED BY GOVERNOR CHAP. NO. 83-210

S 0326 GENERAL BILL by MAXWELL (IDENTICAL H 0462)
          ILIUREST DEVELOPMENT TAX; AUTHORIZES ADDITIONAL USES OF TAX REVENUE;
          PROVIDES ALLOCATION BETWEEN COUNTY & MUNICIPALITIES. AMENDS 125.0104,
          EFFECTIVE DATE: UPON BECOMING LAW.
03/07/83 SENATE PREFILED
03/29/83 SENATE REFERRED TO ECONOMIC, COMMUNITY AND CONSUMER AFFAIRS, FINANCE, TAXATION AND CLAIMS
04/05/83 SENATE INTRODUCED, REFERRED TO ECONOMIC, COMMUNITY AND CONSUMER AFFAIRS, FINANCE, TAXATION AND CLAIMS -SJ 00033
04/15/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE ECONOMIC, COMMUNITY AND CONSUMER AFFAIRS
04/29/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE ECONOMIC, COMMUNITY AND CONSUMER AFFAIRS
05/13/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE ECONOMIC, COMMUNITY AND CONSUMER AFFAIRS
05/30/83 SENATE EXTENSION OF TIME GRANTED COMMITTEE ECONOMIC, COMMUNITY AND CONSUMER AFFAIRS
06/03/83 SENATE INDEFINITELY POSTPONED & W/O (SCR 1209); WAS IN COMMITTEE ON ECONOMIC, COMMUNITY AND CONSUMER AFFAIRS

S 0327 GENERAL BILL by RHEM (SIMILAR CS/H 0210)
          GAS TAX DISTRIBUTION; REQUIRES STATE BOARD OF ADMINISTRATION TO
          DISTRIBUTE CERTAIN SURPLUS SECOND GAS TAX FUNDS TO COUNTIES; REPEALS
          PROVISION WHICH REQUIRES LUMP SUM TO TRANSIT DEPARTMENT, TO MAINTAIN
          SEPARATE ACCOUNTS FOR EACH COUNTY, ETC. AMENDS 266.47; REPEALS
          34.19(4), 339.08(5). EFFECTIVE DATE: 07/01/83.
03/07/83 SENATE PREFILED
03/29/83 SENATE REFERRED TO APPROPRIATIONS, FINANCE, TAXATION AND CLAIMS
CONTINUED ON NEXT PAGE
H 0181 GENERAL BILL BY EASLEY
SALES TAX; PROVIDES THAT LOCAL OPTION TOURIST DEVELOPMENT TAX &
TRANSIENT RENTALS TAX APPLY WHEN PERSON ENGAGES IN RENTAL OR LEASE OF 2
OR MORE SEPARATE UNITS IN FACILITIES TO WHICH TAX APPLIES; SPECIFIES
THAT CONSUMPTION ARE INCLUDED IN SUCH FACILITIES. AMENDS 129.0104,
212.04(3), 63.0018. EFFECTIVE DATE: 07/01/83.
02/07/83 HOUSE PREFILED
02/10/83 HOUSE REFERRED TO TOURISM & ECONOMIC DEVELOPMENT, FINANCE &
TAXATION
06/05/83 HOUSE INTRODUCED; REFERRED TO TOURISM & ECONOMIC DEVELOPMENT,
FINANCE & TAXATION -- HJ 00029; ON COMMITTEE AGENDA -- FOR
SUBREFERAL; TOURISM, 31% HOB; PM, 04/06
06/06/83 HOUSE SUBREFERRED TO SUBCOMMITTEE ON TOURISM
06/03/83 HOUSE INDEFINITELY POSTPONED & W/D (SCR 1209); WAS IN
COMMITTEE ON TOURISM & ECONOMIC DEVELOPMENT

H 0182 GENERAL BILL BY GOVERNMENTAL OPERATIONS (COMPARE S 0228, CS/S 1094)
PLANNING & BUDGETING; PROVIDES THAT CERTIFICATION OF CERTAIN UNDISBURSED
APPROPRIATIONS BALANCES SHALL BE IN A DESCRIBED FORMAT. AMENDS 216.301.
EFFECTIVE DATE: 07/01/83.
02/07/83 HOUSE PREFILED
02/10/83 HOUSE REFERRED TO APPROPRIATIONS
04/05/83 HOUSE INTRODUCED; REFERRED TO APPROPRIATIONS -- HJ 00029
06/03/83 HOUSE INDEFINITELY POSTPONED & W/D (SCR 1209); WAS IN
COMMITTEE ON APPROPRIATIONS

H 0183 GENERAL BILL BY COSGROVE AND OTHERS (SIMILAR CS/S 0094)
TRANSPORTATION DEPARTMENT; REQUIRES DEPT. TO REIMBURSE CERTAIN UTILITY
OWNERS PUR COST OF REMOVING OR RELOCATING CERTAIN UTILITY FACILITIES;
PROVIDES FOR CERTAIN REDUCTIONS; AUTHORIZES EXPENDITURE OF BOTH
RESTRICTED & UNRESTRICTED STATE ROAD MONEYS & GAS TAX REVENUES, ETC.
AMENDS 338.19. EFFECTIVE DATE: 10/01/83.
02/07/83 HOUSE PREFILED
02/16/83 HOUSE REFERRED TO TRANSPORTATION, APPROPRIATIONS
04/05/83 HOUSE INTRODUCED; REFERRED TO TRANSPORTATION, APPROPRIATIONS
-- HJ 00029
04/14/83 HOUSE ON COMMITTEE AGENDA -- FOR SUBREFERAL, 21 HOB, 11:00PM,
04/18/83
04/18/83 HOUSE SUBREFERRED TO SUBCOMMITTEE ON ROADS AND
HIGHWAYS/CAPACITY
05/05/83 HOUSE ON COMMITTEE AGENDA -- SUBCOMM; TRANSPORTATION, 16 HOB,
3:15PM, 05/09
05/12/83 HOUSE ON COMMITTEE AGENDA -- TRANSPORTATION, 21 HOB, 8:00 AM,
05/10/83
05/18/83 HOUSE COMM. REPORT: FAVORABLE WITH AMEND. BY TRANSPORTATION
-- HJ 00068; NOW IN APPROPRIATIONS
06/03/83 HOUSE INDEFINITELY POSTPONED & W/D (SCR 1209); WAS IN
COMMITTEE ON APPROPRIATIONS

H 0184 GENERAL BILL BY GOVERNMENTAL OPERATIONS (COMPARE S 0547)
PUBLIC OFFICERS & EMPLOYEES; REVISES TIME PERIOD COVERED BY A;
INFORMATION REQUIRED TO BE CONTAINED IN, STATE AGENCY REPORTS OF
OUT-OF-STATE TRAVEL BY SUCH PERSONS; ASSIGNS RESPONSIBILITY FOR REPORT
FORMAT; PROVIDES REIMBURSMENT FOR TRAVEL EXPENSES, ETC. AMENDS 112.061,
288.011. EFFECTIVE DATE: 07/01/83.
02/07/83 HOUSE PREFILED
02/10/83 HOUSE REFERRED TO APPROPRIATIONS
04/05/83 HOUSE INTRODUCED; REFERRED TO APPROPRIATIONS -- HJ 00029
CONTINUED ON NEXT PAGE
04/05/83 HOUSE INTRODUCED; REFERRED TO FINANCE & TAXATION - HJ 00057
04/11/83 HOUSE ON COMMITTEE AGENDA— FOR SUBREFEREE, 21 HOB, 3:00 PM, 04/13/83
04/13/83 HOUSE REFERRED TO SUBCOMMITEE ON FINANCIAL INSTITUTIONS
05/10/83 HOUSE ON COMMITTEE AGENDA— SUBCOM, F. & T., 21 HOB, AFTER FULL COMM, 05/18
06/03/83 HOUSE INDEFINITELY POSTPONED & W/D (SCR 12091); WAS IN COMMITTEE ON FINANCE & TAXATION

H 0461 GENERAL BILL BY BELL, JOMONSON, R. C. (SIMILAR S 0650)
HEARING IMPAIRED: CREATES FLA. COUNCIL FOR HEARING IMPAIRED; PROVIDES FOR MEMBERSHIP & ORGANIZATION THEREOF; PROVIDES DUTIES & RESPONSIBILITIES OF COUNCIL; PROVIDES FOR FUTURE REVIEW & REPEAL, ETC.
EFFECTIVE DATE: 06/22/83.
03/22/83 HOUSE PREFILED
03/28/83 HOUSE REFERRED TO GOVERNMENTAL OPERATIONS, APPROPRIATIONS
04/05/83 HOUSE INTRODUCED, REFERRED TO GOVERNMENTAL OPERATIONS, APPROPRIATIONS — HJ 00057
04/18/83 HOUSE ON COMMITTEE AGENDA— SUBCOM, GOV. OP., 415 HOB, 8:00 AM, 04/20/83; ON COMMITTEE AGENDA, PENDING SUBCOMMITTEE ACTION— GOVERNMENTAL OP., 214 G, 10:00 AM, 04/20/83
04/21/83 HOUSE COMM. REPORTE: FAVORABLE WITH AMEND. BY GOVERNMENTAL OPERATIONS — HJ 00211; NOW IN APPROPRIATIONS
05/03/83 HOUSE ON COMMITTEE AGENDA— APPROPRIATIONS, 21 HOB, 1:00 PM, 05/05/83
05/06/83 HOUSE COMM. REPORT: FAVORABLE WITH AMEND., PLACED ON CALENDAR BY APPROPRIATIONS — HJ 00353
05/12/83 HOUSE PLACED ON SPECIAL ORDER CALENDAR
05/17/83 HOUSE READ SECOND TIME; AMENDMENTS ADDED — HJ 00446
05/19/83 HOUSE READ THIRD TIME; PASSED AS AMENDED; YEAS 110 NAYS 0 — HJ 00456
05/20/83 SENATE IN MESSAGES
05/25/83 SENATE RECEIVED, REFERRED TO EDUCATION, GOVERNMENTAL OPERATIONS, APPROPRIATIONS — SJ 00343
05/01/83 SENATE WITHDRAWN FROM EDUCATION, GOVERNMENTAL OPERATIONS, APPROPRIATIONS; SUBSTITUTED FOR SB 65U; PASSED; YEAS 37 NAYS 0 — SJ 00622
06/01/83 HOUSE ORDERED ENROLLED
06/09/83 HOUSE SIGNED BY OFFICERS AND PRESENTED TO GOVERNOR
06/22/83 APPROVED BY GOVERNOR; CHAPTE,n NO. 85-182

H 0462 GENERAL BILL BY BRONSON (IDENTICAL S 0326)
TOURIST DEVELOPMENT TAX: AUTHORIZES ADDITIONAL USES OF TAX REVENUE; PROVIDES ALLOCATION BETWEEN COUNTY & MUNICIPALITIES. AMENDS 125.0104.
EFFECTIVE DATE: UPON BECOMING LAW.
03/22/83 HOUSE PREFILED
03/28/83 HOUSE REFERRED TO TOURISM & ECONOMIC DEVELOPMENT, FINANCE & TAXATION
04/05/83 HOUSE INTRODUCED, REFERRED TO TOURISM & ECONOMIC DEVELOPMENT, FINANCE & TAXATION — HJ 00057; ON COMMITTEE AGENDA— FOR SUBREFEREE, TOURISM, 314 HOB, 2PM, 04/06
04/06/83 HOUSE REFERRED TO SUBCOMMITTEE ON TOURISM
06/03/83 HOUSE INDEFINITELY POSTPONED & W/D (SCR 12091); WAS IN COMMITTEE ON TOURISM & ECONOMIC DEVELOPMENT

H 0463 GENERAL BILL BY BRONSON AND OTHERS (IDENTICAL C/S 0672, S 0939, S 1147)
EDUCATION: PROVIVES FOR DISTRICT SCHOOL PERSONNEL TO ASSIST STUDENTS IN ADMINISTRATION OF PRESCRIBED MEDICATIONS UNDER CERTAIN CIRCUMSTANCES; PROVIDES FOR TRAINING OF SCHOOL PERSONNEL & ADOPTION OF SCHOOL BOARD POLICIES & PROCEDURES; REMOVES LIABILITY, ETC. CREATES 252.0316.
EFFECTIVE DATE: 07/01/83.
03/22/83 HOUSE PREFILED
03/28/83 HOUSE REFERRED TO EDUCATION, K - 12, HEALTH & REHABILITATIVE SERVICES
04/05/83 HOUSE INTRODUCED, REFERRED TO EDUCATION, K - 12, HEALTH & REHABILITATIVE SERVICES — HJ 00057
04/11/83 HOUSE REFERRED TO SUBCOMMITTEE ON PROGRAMS
04/14/83 HOUSE ON COMMITTEE AGENDA— SUBCOM., EDUC. K-12, 314 HOB, 8:10 AM, 04/19
CONTINUED ON NEXT PAGE
H 0763 GENERAL BILL BY SILVER

TEENAGE TRAFFIC OFFENDERS: PROVIDES APPROPRIATION TO FLA. SUPREME COURT FOR DEVELOPMENT OF STUDENT TRAFFIC SAFETY COUNCILS IN EACH COUNTY IN STATE; REQUIRES TEENAGERS 18 YRS. OF AGE OR YOUNGER WHO ARE CONVICTED OF TRAFFIC VIOLATIONS TO ATTEND A TRAFFIC SCHOOL ESTABLISHED BY THE COUNCIL, ETC. APPROPRIATION: $75,000. EFFECTIVE DATE: 07/01/83.

04/05/83 HOUSE FILED
04/07/83 HOUSE INTRODUCED, REFERRED TO JUDICIARY, APPROPRIATIONS -HJ 00488
05/19/83 HOUSE WITHDRAWN FROM JUDICIARY, APPROPRIATIONS; WITHDRAWN FROM FURTHER CONSIDERATION -HJ 00490

H 0764 GENERAL BILL BY SILVER

TOURIST DEVELOPMENT TAX: (BY REQUEST) AMENDS PROVISION RE LOCAL OPTION TOURIST DEVELOPMENT TAX; AUTHORIZES COUNTIES WHICH HAVE ADOPTED HOME RULE CHARTER TO ESTABLISH A TOURIST & CONVENTION AUTHORITY; PROVIDES POWERS & DUTIES OF SUCH AUTHORITY, ETC. AMENDS 125.0104.

EFFECTIVE DATE: 07/01/83.

04/05/83 HOUSE FILED
04/07/83 HOUSE INTRODUCED, REFERRED TO TOURISM & ECONOMIC DEVELOPMENT, FINANCE & TAXATION, APPROPRIATIONS -HJ 00498
04/25/83 HOUSE ON COMMITTEE AGENDA-- FOR SUBREFERRAL, 21 HOB, 1:30 PM, 04/27/83
05/03/83 HOUSE INDETERMINATE POSTPONED & W/D (SCR 1209); WAS IN COMMITTEE ON TOURISM & ECONOMIC DEVELOPMENT

H 0765 GENERAL BILL BY SILVER

BUILDING CONSTRUCTION STANDARDS: (BY REQUEST) PROVIDES THAT INSPECTION OR APPROVAL OF A BUILDING OR PLAN BY ANY MUNICIPALITY, COUNTY, OR STATE AGENCY IS NOT A WARRANTY OF CONDITION OF BUILDING OR ADEQUACY OF PLAN; SPECIFIES THAT SUCH ENTITIES & THEIR EMPLOYEES ARE NOT LIABLE, ETC.

AMENDS 553.73. EFFECTIVE DATE: 10/01/83.

04/05/83 HOUSE FILED
04/11/83 HOUSE INTRODUCED, REFERRED TO REGULATORY REFORM, APPROPRIATIONS -HJ 00132
04/18/83 HOUSE UN COMMITTEE AGENDA-- SUBCOM., REG. REFORM, 21 HOB, 11 AM, 04/20/83
04/25/83 HOUSE ON COMMITTEE AGENDA-- REGULATORY REFORM, 21 HOB, 10:30 AM, 04/27/83
05/02/83 HOUSE ON COMMITTEE AGENDA-- REGULATORY REFORM, 21 HOB, 9:00 AM, 05/04/83
05/16/83 HOUSE WITHDRAWN FROM REGULATORY REFORM, APPROPRIATIONS; WITHDRAWN FROM FURTHER CONSIDERATION -HJ 00428

H 0766 GENERAL BILL BY SILVER

STATE LANDS: (BY REQUEST) AMENDS PROVISION RELATING TO INTER-AMERICAN CENTER PROPERTY IN DADE CO.; PROVIDES AN EXCEPTION TO RESTRICTION AGAINST USE OF LANDS KNOWN AS "THE GRAVES TRACT" FOR OTHER THAN PUBLIC.

CONTINUED ON NEXT PAGE
A bill to be entitled
An act relating to taxation, amending s
125.0104(4)(a), Florida Statutes, amending s
125.0165(3), Florida Statutes, 1982 Supplement;
requiring local governing authorities to notify
the Department of Revenue of approval of
certain tax levies, amending s 212.07(2),
Florida Statutes, requiring dealers to
separately state the amount of sales tax,
amending s. 212.08(1)(c), (7)(o), Florida
Statutes, 1982 Supplement, exempting soft
drinks and boiler fuel from the sales tax,
providing an exception, amending s 212.12(1),
Florida Statutes, 1982 Supplement, providing
for disallowance by the department of dealer's
collection allowance for incomplete returns,
requiring the Department of Revenue to adopt
certain rules, amending s 218.61(2), Florida
Statutes, 1982 Supplement; providing for
transfer of sales and use tax revenues into the
Local Government Half-cent Sales Tax Clearing
Trust Fund, providing for retroactive
operations, providing an effective date

Be It Enacted by the Legislature of the State of Florida

Section 1 Paragraph (a) of subsection (4) of section
125.0104, Florida Statutes, is amended to read
125.0104 Tourist development tax; procedure for
levying; authorized uses, referendum; enforcement --

(4) ORDINANCE LEVY TAX, PROCEDURE --
(a) The tourist development tax shall be levied and imposed pursuant to an ordinance containing the county's tourist development plan prescribed under paragraph (c), enacted by the governing board of the county. The ordinance levying and imposing the tourist development tax shall not be effective unless the electors of the county or the electors in the subcounty special district in which the tax is to be levied approve the ordinance authorizing the levy and imposition of the tax, in accordance with subsection (6). The effective date of the levy and imposition of the tax shall be the first day of the month following approval of the ordinance by referendum as prescribed in subsection (6) or the first day of any subsequent month as may be specified in the ordinance. A certified copy of the ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance. The governing authority of any county levying such tax shall notify the department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax shall be levied.

Section 2. Present subsection (3) of section 125.0165, Florida Statutes, 1982 Supplement, is renumbered as subsection (4) and a new subsection (3) is added to said section to read:

125.0165 Discretionary sales tax; adoption;
application of revenue.--

(3) The governing authority of any county levying the tax authorized by this section shall notify the department within 10 days after approval of the ordinance of such approval and of the time period during which the tax shall be levied.

(4)(3) Revenues from the discretionary 1-percent tax shall be deposited in the rapid transit trust fund and used

CODING. Words in brackets through type are deletions from existing law, words underlined are additions.
only for the purposes of development, construction, equipment, 
maintenance, operation, supportive services, and related costs 
of a fixed guideway rapid transit system

Section 3 Subsection (2) of section 212 07, Florida 
Statutes, is amended to read

212 07 Sales, storage, use tax, tax added to purchase price, dealer not to absorb, liability of purchasers who cannot prove payment of the tax, penalties, general exemptions --

(2) Dealers shall, as far as practicable, add the amounts of the tax imposed under this chapter to the sale price and the amount of the tax shall be separately stated as Florida tax on any charge tickets, sales slips, invoices or other tangible evidence of sale, and such tax shall constitute a part of such price, charge or proof of sale which shall be a debt from the purchaser or consumer to the dealer, until paid, and shall be recoverable at law in the same manner as other debts. Any dealer who shall neglect, fail or refuse to collect the tax herein provided upon any, every and all retail sales made by him or his agents or employees of tangible personal property which is subject to the tax imposed by this chapter shall be liable for and pay the tax himself.

Section 4 Paragraph (c) of subsection (1) of section 
212 08, Florida Statutes, 1982 Supplement, and paragraph (o) of subsection (7) of said section are amended to read

212 08 Sales, rental, storage, use tax, specified exemptions --The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following tangible personal property are hereby specifically exempt from the tax imposed by this chapter.
(1) EXEMPTIONS, GENERAL GROCERIES -- There shall be
exempt from the tax imposed by this chapter foods and drinks
for human consumption and candy, but only when the price at
which said candy is sold is 25 cents or less. Unless the
exemption provided by paragraph (7)(b) for school lunches or
the exemption provided by paragraph (7)(l) for meals provided
by certain nonprofit organizations pertains, none of such
items of food and drink shall mean:

c) Soft drinks which include but are not limited to
any nonalcoholic beverage, any preparation or beverage
commonly referred to as a "soft drink"; or any noncarbonated
drink made from milk derivatives or tea, when sold in cans or
similar containers. The term "soft drink" shall not include:
natural fruit or vegetable juices or their concentrates or
reconstituted natural concentrated fruit or vegetable juices
whether frozen or unfrozen, dehydrated, powdered, granulated,
sweetened or unsweetened, seasoned with salt or spice, or
unseasoned; or coffee, coffee substitutes, tea except tea when
sold in containers as provided herein, cocoa, or natural fluid
milk, or

(7) MISCELLANEOUS EXEMPTIONS --
(o) "Boiler" fuels -- Purchases of natural gas,
residual oil, recycled oil, waste oil, solid waste material
for use as a fuel, coal, or wood, wood residues, or wood bark
when used as a fuel in an industrial manufacturing,
processing, compounding, or production process at a fixed
location in this state are exempt from the taxes imposed by
this chapter; however such exemption shall not apply unless
the purchaser signs a certificate stating that such fuel is to
be used exclusively as provided in this paragraph. This
exemption does not apply to the use of boiler fuels used by

CODING: Words in capital through type are deletions from existing law, words underlined are additions.
any firm subject to regulation by the Division of Hotels and Restaurants of the Department of Business Regulation

Section 5 Subsection (1) of section 212.12, Florida Statutes, 1982 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.--

(1) For the purpose of compensating the lessors of real and personal property taxed hereunder, and for the purpose of compensating dealers in tangible personal property and for the purpose of compensating owners of places where admissions are collected, as compensation for the keeping of prescribed records and the proper accounting and remitting of taxes by them, such seller, lessor, owner, and dealer shall be allowed 3 percent of the amount of the tax due and accounted for and remitted to the department, in the form of a deduction in submitting his report and paying the amount due by him, and the department shall allow the said deduction of 3 percent of the amount of the tax to the person paying the same for remitting the tax in the manner herein provided, for paying the amount due to be paid by him, and as further compensation to dealers in tangible personal property for the keeping of prescribed records and collection of taxes and remitting the same; however, the 3-percent allowance shall not be granted nor shall any deduction be permitted where the tax is delinquent at the time of payment or where there is a manifest failure to maintain proper records or make proper prescribed reports. However, if the amount of the tax due and remitted to the department for the reporting period exceeds $1,000, the
3-percent allowance shall be reduced to 1 percent for all amounts in excess of $1,000.

\( a \) The collection allowance shall not be granted nor shall any deduction be permitted if the tax is delinquent at the time of payment or if there is a failure to maintain proper records or make proper prescribed reports.

\( b \) The Department of Revenue may refuse to grant the collection allowance if a taxpayer files an incomplete return.

1. An "incomplete return" means, for purposes of this chapter, a return which is lacking such uniformity, completeness, and arrangement that the physical handling, verification, or review of the return may not be readily accomplished

2. The department shall adopt rules requiring such information as it may deem necessary to insure that the tax levied hereunder is properly collected, reviewed, compiled, and enforced, including but not limited to the amount of gross sales, the amount of taxable sales, the amount of tax collected or due, the amount of lawful refunds, deductions, or credits claimed, the amount claimed as the dealer's collection allowance, the amount of penalty and interest, the amount due with the return, and such other information as the Department of Revenue shall specify.

Section 6. Subsection (2) of section 218.61, Florida Statutes, 1982 Supplement, is amended to read.

218.61 Local government half-cent sales tax, designated proceeds, trust fund.--

\( 2 \) Notwithstanding the provisions of s 212.20(1), one-half of the net additional taxes remitted pursuant to chapter 82-154, Laws of Florida, by a sales tax dealer located within the county shall be transferred into deposited in the
Local Government Half-cent Sales Tax Clearing Trust Fund and earmarked for distribution to the governing body of that county and of each municipality within that county. Such moneys shall be known as the "local government half-cent sales tax."

Section 7. This act shall take effect upon becoming a law and section 5 shall operate retroactively to July 1, 1980.

*****************************************
SENATE SUMMARY
Requires a local governing authority to notify the Department of Revenue of voter approval of a tourist development tax levy or of a discretionary sales tax levy and the time periods of such levies. Clarifies the definitions of soft drinks and boiler fuels for purposes of exemptions from the sales tax. Provides for disallowing the dealers credit for collecting the sales tax under certain circumstances. Authorizes the Department of Revenue to adopt rules requiring any tax information the department deems necessary.

CODING Words in struck through type are deletions from existing law, words underlined are additions.
A bill to be entitled
An act relating to the tax on sales, use and
other transactions, amending s. 212.08(7)(c),
Florida Statutes, 1982 Supplement, including
certain organizations within the definitions of
charitable institutions or veterans
organizations, providing the Department of
Revenue with authority to review and renew or
revoke certain sales tax exemptions, providing
an effective date.

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

Section 1. Paragraph (c) of subsection (7) of section
212.08, Florida Statutes, 1982 Supplement, is amended to read
212.08 Sales, rental, storage, use tax, specified
exemptions.—The sale at retail, the rental, the use, the
consumption, the distribution, and the storage to be used or
consumed in this state of the following tangible personal
property are hereby specifically exempt from the tax imposed
by this chapter.

(7) MISCELLANEOUS EXEMPTIONS --

(c) Restrictive definitions.—The provisions of this
section authorizing exemptions from tax shall be strictly
defined, limited, and applied in each category as follows:

1. "Religious institutions" means churches and
established physical places for worship in this state at which
nonprofit religious services and activities are regularly
conducted and carried on

2. "Educational institutions" means state tax-
supported or parochial, church and nonprofit private schools,
colleges, or universities conducting regular classes and
courses of study required for accreditation by or membership
in the Southern Association of Colleges and Secondary Schools,
Department of Education, or the Florida Council of Independent
Schools. Nonprofit libraries, art galleries, and museums open
to the public are defined as educational institutions and are
eligible for exemption. The term "educational institutions"
includes private nonprofit corporations whose purpose is to
raise funds for colleges and universities located in this
state.

3. "Charitable institutions" means only:

a. Nonprofit corporations providing operating physical
facilities in Florida at which are provided charitable
services, a reasonable percentage of which shall be provided
without cost to those unable to pay.

b. Institutions qualified as charitable organizations
under s. 501(c)(3), United States Internal Revenue Code, 1954,
as amended; and

c. Organizations, associations, or other entities
whose sole or primary function is providing, or serving, one
or more of the following charitable services or purposes

1. Providing medical aid for the relief of disease,
injury, or disability, a substantial percentage of which aid
must be rendered without cost to those unable to pay.

2. Providing on a regular basis physical necessities
such as foods, clothing, or shelter, a substantial percentage
of which must be without cost to those unable to pay;

3. Engaging in activities which contribute to the
development of good character, good sportsmanship, or moral
improvement or to the cultural development of minors in this
state, a substantial portion of which shall be provided
without charge to those unable to pay;

4. Providing telephone or personal counseling or
referral services to the poor or services which provide for
the prevention or rehabilitation of alcoholism, drug abuse,
the prevention of suicides, or the alleviation of mental
health problems, a substantial portion of which are provided
without cost to those unable to pay;

5. Engaging exclusively in medical research for the
relief of disease, injury, or disability; or

6. Providing legal services, a substantial portion of
which are provided without cost to those unable to pay.

Any organization, association, or other entity whose sole or
primary function is raising funds which are distributed to any
organization providing charitable services or serving a
charitable purpose as described in this subsubparagraph shall
be deemed to be serving a charitable purpose. Non-profit
corporations or organizations operating hospitals in Florida
shall not be required to be classified under the Internal
Revenue Code as a § 501(c)(3) organization in order to obtain
the exemption provided herein.

4. "Veterans' organizations" means all nationally
recognized chartered veterans' organizations which hold an
holding a current exemption from federal income tax under s.
501(c)(19) of the Internal Revenue Code, or, in the case of
the Disabled American Veterans, Department of Florida, Inc.,
and its auxiliaries, under s. 501(c)(4) of said code or which
are described in s. 170(c) of such code.

5. The Department of Revenue may adopt rules providing
for the review and renewal or revocation of exemptions granted
to religious, educational, or charitable institutions or veterans organizations hereunder within five years from the date the exemption was established by the department. Such rules shall provide procedures which allow an organization whose exemption is proposed to be revoked by the department a period of six months before the revocation shall become effective to correct any operational deficiencies determined by the department to exist.

a. Any institution whose exemption is revoked by the department shall be subject to any tax, penalty, or interest due under this chapter only after the effective date of the revocation.

b. Any institution whose qualification for exemption under s. 501(c)(3), Internal Revenue Code, 1954, as amended, is revoked by the Internal Revenue Service and which has used such qualification as the basis for exemption under this subsection, shall notify the Department of Revenue of the revocation within 30 days and shall provide to the department the facts and circumstances surrounding the revocation.

c. All exemptions which have been heretofore granted by the department under this subsection may be reviewed and renewed or revoked after the effective date of this act.

Section 2 This act shall take effect October 1, 1983

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

SENATE SUMMARY

Expands the definition of "charitable institution." Authorizes the department to adopt rules providing for review and renewal or revocation of sales tax exemptions granted to religious, charitable, or educational institutions or veterans organizations.
A bill to be entitled

An act relating to the tax on sales, use and
other transactions, amending s. 212.08(7)(c),
Florida Statutes, 1982 Supplement; including
certain organizations within the definitions of
charitable institutions or veterans
organizations, providing the Department of
Revenue with authority to review and renew or
revoke certain sales tax exemptions, providing
an effective date.

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

Section 1. Paragraph (c) of subsection (7) of section
212.08, Florida Statutes, 1982 Supplement, is amended to read:

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

(7) MISCELLANEOUS EXEMPTIONS --

(c) Restrictive definitions.--The provisions of this
section authorizing exemptions from tax shall be strictly
defined, limited, and applied in each category as follows

1. "Religious institutions" means churches and
established physical places for worship in this state at which
nonprofit religious services and activities are regularly
conducted and carried on

2. "Educational institutions" means state tax-
supported or parochial, church and nonprofit private schools,
colleges, or universities conducting regular classes and
courses of study required for accreditation by or membership
in the Southern Association of Colleges and Secondary Schools,
Department of Education, or the Florida Council of Independent
Schools. Nonprofit libraries, art galleries, and museums open
to the public are defined as educational institutions and are
eligible for exemption. The term "educational institutions"
includes private nonprofit corporations whose purpose is to
raise funds for colleges and universities located in this
state.

3 "Charitable institutions" means only:

a. Nonprofit corporations providing operating physical
facilities in Florida at which are provided charitable
services, a reasonable percentage of which shall be provided
without cost to those unable to pay;

b. Institutions qualified as charitable organizations
under s. 501(c)(3), United States Internal Revenue Code, 1954,
as amended; and

c. Organizations, associations, or other entities
whose sole or primary function is providing, or serving, one
or more of the following charitable services or purposes:

I. Providing medical aid for the relief of disease,
injury, or disability, a reasonable percentage of which aid
must be rendered without cost to those unable to pay;

II. Providing on a regular basis physical necessities
such as foods, clothing, or shelter, a reasonable percentage
of which must be without cost to those unable to pay;

III. Engaging in activities which contribute to the
development of good character, good sportsmanship, or moral
improvement or to the cultural development of minors in this

CODING Words in bold through type are deletions from existing law, words underlined are additions.
state, a reasonable percentage of which shall be provided without charge to those unable to pay.

IV. Providing telephone or personal counseling or referral services to the poor or services which provide for the prevention or rehabilitation of alcoholism, drug abuse, the prevention of suicides, or the alleviation of mental health problems, a reasonable percentage of which are provided without cost to those unable to pay;

V. Engaging primarily in medical research for the relief of disease, injury, or disability; or

VI. Providing legal services, a reasonable percentage of which are provided without cost to those unable to pay.

Any organization, association, or other entity whose sole or primary function is raising funds which are distributed to any organization providing charitable services or serving a charitable purpose as described in this subparagraph shall be deemed to be serving a charitable purpose. Non-profit corporations or organizations operating hospitals in Florida shall not be required to be classified under the Internal Revenue Code as a s. 501(c)(3) organization in order to obtain the exemption provided herein.

4 "Veterans' organizations" means all nationally recognized chartered veterans' organizations which hold an existing exemption from federal income tax under s. 501(c)(19) of the Internal Revenue Code, or, in the case of the Disabled American Veterans, Department of Florida, Inc., and its auxiliaries, under s 501(c)(4) of said code or which are described in s. 170(c) of such code.

5. The Department of Revenue may adopt rules providing for the review and renewal or revocation of exemptions granted.
to religious, educational, or charitable institutions or
veterans organizations hereunder within five years from the
date the exemption was established by the department. Such
rules shall provide procedures which allow an organization
whose exemption is proposed to be revoked by the department a
period of six months before the revocation shall become
effective to correct any operational deficiencies determined
by the department to exist.

a. Any institution whose exemption is revoked by the
department shall be subject to any tax, penalty, or interest
due under this chapter only after the effective date of the
revocation.

b. Any institution whose qualification for exemption
under s. 501(c)(3), Internal Revenue Code, 1954, as amended,
is revoked by the Internal Revenue Service and which has used
such qualification as the basis for exemption under this
subsection, shall notify the Department of Revenue of the
revocation within 30 days and shall provide to the department
the facts and circumstances surrounding the revocation.

c. All exemptions which have been heretofore granted
by the department under this subsection may be reviewed and
renewed or revoked after the effective date of this act.

Section 2. This act shall take effect October 1, 1983.

STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR SENATE BILL 916

There are no substantial differences between the Committee
Substitute for Senate Bill 916 and the original bill. The changes
made were technical or clarifying in nature.
A bill to be entitled
An act relating to taxation, amending s. 125.0104(4)(a), Florida Statutes, amending s. 125 0165(3), Florida Statutes, 1982 Supplement, requiring local governing authorities to notify the Department of Revenue of approval of certain tax levies, amending s. 212.07(2), Florida Statutes, requiring dealers to separately state the amount of sales tax, amending s. 212.08(1)(c), Florida Statutes, 1982 Supplement; exempting soft drinks from the sales tax; providing an exception, amending s. 212 12(1), Florida Statutes, 1982 Supplement, providing for disallowance by the department of dealer's collection allowance for incomplete returns; requiring the Department of Revenue to adopt certain rules, amending s. 218.61(2), Florida Statutes, 1982 Supplement, providing for transfer of sales and use tax revenues into the Local Government Half-cent Sales Tax Clearing Trust Fund; providing for retroactive operations, providing an effective date.

Be It Enacted by the Legislature of the State of Florida

Section 1. Paragraph (a) of subsection (4) of section 125 0104, Florida Statutes, is amended to read
125 0104 Tourist development tax, procedure for levying, authorized uses, referendum; enforcement --

(4) ORDINANCE LEVY TAX, PROCEDURE --
(a) The tourist development tax shall be levied and imposed pursuant to an ordinance containing the county's tourist development plan prescribed under paragraph (c), enacted by the governing board of the county. The ordinance levying and imposing the tourist development tax shall not be effective unless the electors of the county or the electors in the subcounty special district in which the tax is to be levied approve the ordinance authorizing the levy and imposition of the tax, in accordance with subsection (6). The effective date of the levy and imposition of the tax shall be the first day of the month following approval of the ordinance by referendum as prescribed in subsection (6) or the first day of any subsequent month as may be specified in the ordinance. A certified copy of the ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance. The governing authority of any county levying such tax shall notify the department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax shall be levied.

Section 2. Present subsection (3) of section 125.0165, Florida Statutes, 1982 Supplement, is renumbered as subsection (4) and a new subsection (3) is added to said section to read:

125.0165 Discretionary sales tax, adoption;

application of revenue.--

(3) The governing authority of any county levying the tax authorized by this section shall notify the department within 10 days after approval of the ordinance of such approval and of the time period during which the tax shall be levied.

(4)(3) Revenues from the discretionary 1-percent tax shall be deposited in the rapid transit trust fund and used...
only for the purposes of development, construction, equipment, maintenance, operation, supportive services, and related costs of a fixed guideway rapid transit system

Section 3 Subsection (2) of section 212.07, Florida Statutes, is amended to read

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

(2) Dealers shall, as far as practicable, add the amounts of the tax imposed under this chapter to the sale price and the amount of the tax shall be separately stated as Florida tax on any charge tickets, sales slips, invoices or other tangible evidence of sale, and such tax shall constitute a part of such price, charge or proof of sale which shall be a debt from the purchaser or consumer to the dealer, until paid, and shall be recoverable at law in the same manner as other debts: Any dealer who shall neglect, fail or refuse to collect the tax herein provided upon any, every and all retail sales made by him or his agents or employees of tangible personal property which is subject to the tax imposed by this chapter shall be liable for and pay the tax himself

Section 4 Paragraph (c) of subsection (1) of section 212.08, Florida Statutes, 1982 Supplement, is amended to read

212.08 Sales, rental, storage, use tax, specified exemptions.--The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following tangible personal property are hereby specifically exempt from the tax imposed by this chapter

CODING: Words in struck through type are deletions from existing law, words underlined are additions
(1) EXEMPTIONS, GENERAL GROCERIES --There shall be
exempt from the tax imposed by this chapter foods and drinks
for human consumption and candy, but only when the price at
which said candy is sold is 25 cents or less. Unless the
exemption provided by paragraph (7)(b) for school lunches or
the exemption provided by paragraph (7)(1) for meals provided
by certain nonprofit organizations pertains, none of such
items of food and drink shall mean

(c) Soft drinks which include but are not limited to
any nonalcoholic beverage, any preparation or beverage
commonly referred to as a "soft drink", or any noncarbonated
drink made from milk derivatives or tea, when sold in cans or
similar containers. The term "soft drink" shall not include
natural fruit or vegetable juices or their concentrates or
reconstituted natural concentrated fruit or vegetable juices
whether frozen or unfrozen, dehydrated, powdered, granulated,
sweetened or unsweetened, seasoned with salt or spice, or
unseasoned, or coffee, coffee substitutes, tea except tea when
sold in containers as provided herein, cocoa, or natural fluid
milk, or

Section 5 Subsection (1) of section 212.12, Florida
Statutes, 1982 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 --

(1) For the purpose of compensating the lessors of
real and personal property taxed hereunder, and for the
purpose of compensating dealers in tangible personal property
and for the purpose of compensating owners of places where
admissions are collected, as compensation for the keeping of
prescribed records and the proper accounting and remitting of taxes by them, such seller, lessor, owner, and dealer shall be allowed 3 percent of the amount of the tax due and accounted for and remitted to the department, in the form of a deduction in submitting his report and paying the amount due by him, and the department shall allow the said deduction of 3 percent on the amount of the tax to the person paying the same for remitting the tax in the manner herein provided, for paying the amount due to be paid by him, and as further compensation to dealers in tangible personal property for the keeping of prescribed records and collection of taxes and remitting the same; however, the 3-percent allowance shall not be granted nor shall any deduction be permitted where the tax is delinquent at the time of payment or where there is a manifest failure to maintain proper records or make proper prescribed reports. However, if the amount of the tax due and remitted to the department for the reporting period exceeds $1,000 the 3-percent allowance shall be reduced to 1 percent for all amounts in excess of $1,000.

(a) The collection allowance shall not be granted nor shall any deduction be permitted if the tax is delinquent at the time of payment or if there is a failure to maintain proper records or make proper prescribed reports.

(b) The Department of Revenue may refuse to grant the collection allowance if a taxpayer files an incomplete return.

1. An "incomplete return" means, for purposes of this chapter, a return which is lacking such uniformity, completeness, and arrangement that the physical handling, verification, or review of the return may not be readily accomplished.
2 The department shall adopt rules requiring such information as it may deem necessary to insure that the tax levied hereunder is properly collected, reviewed, compiled, and enforced, including but not limited to the amount of gross sales, the amount of taxable sales, the amount of tax collected or due, the amount of lawful refunds, deductions, or credits claimed, the amount claimed as the dealer's collection allowance, the amount of penalty and interest, the amount due with the return, and such other information as the Department of Revenue shall specify.

Section 6. Subsection (2) of section 218.61, Florida Statutes, 1982 Supplement, is amended to read:

218.61 Local government half-cent sales tax, designated proceeds, trust fund --

(2) Notwithstanding the provisions of s. 212.20(1), one-half of the net additional taxes remitted pursuant to chapter 82-154, Laws of Florida, by a sales tax dealer located within the county shall be transferred into deposited in the Local Government Half-cent Sales Tax Clearing Trust Fund and earmarked for distribution to the governing body of that county and of each municipality within that county. Such moneys shall be known as the "local government half-cent sales tax."

Section 7. This act shall take effect upon becoming a law.

STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN COMMITTEE SUBSTITUTE FOR SENATE BILL 915

Committee Substitute for Senate Bill 915 differs from the original bill in that the change in the exemption language for boiler fuels was removed.
Florida Senate - 1983

By Senator Maxwell

16-538A-83

A bill to be entitled
An act relating to the tourist development tax;
amending s. 125.0104(5)(a), Florida Statutes;
authorizing additional uses of tax revenue;
providing an allocation between the county and
municipalities, providing an effective date.

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

Section 1 Paragraph (a) of subsection (5) of section
125.0104, Florida Statutes, is amended to read:
125 0104 Tourist development tax, procedure for
levying; authorized uses; referendum; enforcement --
(5) AUTHORIZED USES OF REVENUE --
(a) All tax revenues received pursuant to this section
by a county imposing the tourist development tax shall be used
in by that county for the following purposes only
1. To acquire, construct, extend, enlarge, remodel,
repair, improve, maintain, operate, or promote one or more
publicly owned and operated convention centers, sports
stadiums, sports arenas, coliseums, or auditoriums within the
boundaries of the county or subcounty special taxing district
which approved the ordinance levying and imposing the tax by
referendum pursuant to subsection (6) However, these
purposes may be implemented through service contracts and
leases with persons who maintain and operate adequate existing
facilities;
2. To promote and advertise tourism in the State of
Florida and nationally and internationally; or
3. To fund convention bureaus, tourist bureaus,
tourist information centers, and news bureaus as county
agencies or by contract with the chambers of commerce or
similar associations in the county, or-

4. To provide any additional service required as a
result of tourism, except that no more than 50 percent of the
tax revenues received pursuant to this section may be used for
such additional services. One-half of the revenue to be used
for such additional services shall be allocated to the county.
The remainder of such money shall be allocated to the
municipalities in the county which qualify for revenue sharing
and which lie within the tourist development tax districts.
Each municipality shall receive an amount determined by the
proportion which such municipality's population within the
tourist development district bears to the total population of
the eligible municipalities which lie within the tourist
development district. In any county which has imposed the
tourist development tax before the effective date of this act,
the revenue from such tax may not be used for any purpose
under this subparagraph unless such tourist development tax is
again approved in a referendum election pursuant to subsection
(6).

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

*****************************************
SENATE SUMMARY

Authorizes a county which imposes the tourist development
tax to use up to 50 percent of the revenue generated
therefrom to provide any additional service required as a
result of tourism. Allocates to the county one-half of
the money used for such purpose. Allocates the remainder
of such money to the municipalities in the county which
qualify for revenue sharing and which lie within the
tourist development tax district based on the proportion
such municipality's population bears to the total
population of the eligible municipalities which lie
within the tax district. In counties which have imposed
the tourist development tax before the effective date of the act, prohibits the revenue from such tax from being used to provide additional services required as a result of tourism unless the tax is resubmitted to the electors for their approval in a referendum election.
Section 2. Paragraph (b) of subsection (2) and
subsections (6) and (9) of section 212.02, Florida Statutes,
1982 Supplement, are amended to read:

212.02 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:

(2) "Sale" means and includes:

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

(6) "Lease," "let," or "rental" means leasing or
renting of living quarters or sleeping or housekeeping
accommodations in hotels, apartment houses, roominghouses,
tourist or trailer camps, or condominiums and real property,
the same being defined as follows:

(a) Every building or other structure kept, used,
maintained, or advertised as, or held out to the public to be,
a place where sleeping accommodations are supplied for pay to
transient or permanent guests or tenants, in which 10 or more
rooms are furnished for the accommodation of such guests, and
having one or more dining rooms or cafes where meals or
lunches are served to such transient or permanent guests, such
sleeping accommodations and dining rooms or cafes being
conducted in the same building or buildings in connection
therewith, shall, for the purpose of this chapter, be deemed a
hotel.

(b) Any building, or part thereof, where separate
accommodations for two or more families living independently
of each other are supplied to transient or permanent guests or

CODING: Words in struck through type are deletions from existing law, words underlined are additions.
A bill to be entitled

An act relating to tax on sales, use and other transactions; amending s. 125.0104(3)(a), Florida Statutes, and ss. 212.02(2)(b), (6), and (9), 212.03(1), 212.06(2)(f), and 212.18(3), Florida Statutes, 1982 Supplement; providing that the local option tourist development tax and the transient rentals tax apply when a person engages in the rental or lease of two or more separate units in facilities to which the tax applies; specifying that condominiums are included in such facilities; providing an effective date.

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

Section 1. Paragraph (a) of subsection (3) of section 125.0104, Florida Statutes, is amended to read:

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.--

(3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.--

(a) It is declared to be the intent of the Legislature that every person who rents, leases, or lets for consideration two or more separate units which contain any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, tourist or trailer camp, or condominium for a term of 6 months or less is exercising a privilege which is subject to taxation under this section, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of chapter 212.
tenants shall for the purpose of this chapter be deemed an
apartment house.

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

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

(e) A "tourist camp" is a place where two or more
tents, tent houses, or camp cottages are located and offered
by a person or municipality for sleeping or eating
accommodations, most generally to the transient public for
either a direct money consideration or an indirect benefit to
the lessor or owner in connection with a related business.

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

(g) "Lease," "let," or "rental" also means the leasing
or rental of tangible personal property and the possession or
use thereof by the lessee or rentee for a consideration, without transfer of the title of such property, except as expressly provided to the contrary herein. Provided that, where two taxpayers, in connection with the interchange of facilities, rent or lease property, each to the other, for use in providing or furnishing any of the services mentioned in s. 167.431, the term "lease" or "rental" means only the net amount of rental involved. The term "lease," "let," or "rental" does not mean hourly, daily, or mileage charges, to the extent that such charges are subject to the jurisdiction of the United States Interstate Commerce Commission, when such charges are paid by reason of the presence of railroad cars owned by another on the tracks of the taxpayer. 

(h) "Real property" means any interest in the surface of real property unless said property is: 

1. Assessed as agricultural property under s. 193.461. 
2. Used exclusively as dwelling units. 
3. Property subject to tax on parking, docking, or storage spaces under s. 212.03(6). 

(9) "Business" means any activity engaged in by any person, or caused to be engaged in by him, with the object of private or public gain, benefit, or advantage, either direct or indirect. Except for sales of motor vehicles, the term occasional or isolated sales or transactions involving tangible personal property by a person who does not hold himself out as engaged in business, but includes other charges for the sale or rental of tangible personal property, sales of or charges of admission, communication services, all rentals and leases of living quarters, other than low-rent housing operated under chapter 421, sleeping or housekeeping

CODING Words in closest though type are deletions from existing law, words underlined are additions
accommodations in hotels, apartment houses, roominghouses, tourist or trailer camps, or condominiums, and all rentals of real property, other than low-rent housing operated under chapter 421, all leases or rentals of parking lots or garages for motor vehicles, docking or storage spaces for boats in boat docks or marinas as defined in this chapter and made subject to a tax imposed by this chapter. Any tax on such sales, charges, rentals, admissions, or other transactions made subject to the tax imposed by this chapter shall be collected by the state, county, municipality, any political subdivision, agency, bureau, or department, or other state or local governmental instrumentality in the same manner as other dealers, unless specifically exempted by this chapter.

Section 3. Subsection (1) of section 212.03, Florida Statutes, 1982 Supplement, is amended to read:

212.03 Transient rentals tax; rate, procedure, enforcement, exemptions.--

(1) It is hereby declared to be the legislative intent that every person exercising a taxable privilege who engages in the business of renting, leasing, or letting two or more separate units which contain any living quarters or sleeping or housekeeping accommodations in, from, or a part of, or in connection with any hotel, apartment house, roominghouse, or tourist or trailer camp or condominium. For the exercise of such privilege, a tax is hereby levied in an amount equal to 5 percent of and on the total rental charged for such living quarters or sleeping or housekeeping accommodations by the person charging or collecting the rental. Such tax shall apply to hotels, apartment houses, roominghouses, or tourist or trailer camps or condominiums, whether or not there is in connection with any of the same any
dining rooms, cafes, or other places where meals or lunches are sold or served to guests.

Section 4. Paragraph (j) of subsection (2) of section 212.06, Florida Statutes, 1982 Supplement, is amended to read:

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

(2)

(j) The term "dealer" is further defined to mean any person who has leased two or more separate units which contain living quarters, sleeping or housekeeping accommodations in hotels, apartment houses, roominghouses, tourist or trailer camps, or condominiums, real property, space or spaces in parking lots or garages for motor vehicles or docking or storage space or spaces for boats in boat docks or marinas, or who has purchased communication services or electric power or energy, and who cannot prove that the tax levied by this chapter has been paid to the vendor or lessor on any such transactions.

Section 5. Subsection (3) of section 212.18, Florida Statutes, 1982 Supplement, is amended to read:

212.18 Administration of law; rules and regulations.--

(3) Every person desiring to engage in or conduct business in this state as a dealer, as defined in this chapter, or to lease, rent, or let two or more separate units which contain living quarters or sleeping or housekeeping accommodations in hotels, apartment houses, roominghouses, or tourist or trailer camps, or condominiums, as defined in this chapter, and every person who sells or receives anything of value by way of admissions, shall file with the department an application for a certificate of registration for each place...
of business, showing the names of the persons who have
interests in such business and their residences, the address
of the business, and such other data as the department may
reasonably require. The application shall be made to the
department before the person, firm, copartnership, or
corporation may engage in such business, and it shall be
accompanied by a registration fee of $5. The department, upon
receipt of such application, will grant to the applicant a
separate certificate of registration for each place of
business, which certificate may be canceled by the department
or its designated assistants for any failure by such
certificateholder to comply with any of the provisions of this
chapter. The certificate shall not be assignable and shall be
valid only for the person, firm, copartnership, or corporation
to which issued, and such certificate shall be placed in a
conspicuous place in the business or businesses for which it
is issued and so displayed at all times. No person shall
engage in business as a dealer or in leasing, renting, or
letting of two or more separate units which contain living
quarters or sleeping or housekeeping accommodations in hotels,
apartment houses, roominghouses, or tourist or trailer camps,
or condominiums, as hereinbefore defined, nor shall any person
sell or receive anything of value by way of admissions,
without first having obtained such a certificate or after such
certificate has been canceled; and no person shall receive any
license from any authority within the state to engage in any
such business without first having obtained such a certificate
or after such certificate has been canceled. The engaging in
the business of selling or leasing tangible personal property
or as a dealer, as defined in this chapter, or the engaging in
leasing, renting, or letting of two or more separate units

CODING Words in struck through type are deletions from existing law, words underlined are additions.
which contain living quarters or sleeping or housekeeping accommodations in hotels, apartment houses, roominghouses, or tourist or trailer camps, or condominiums, as hereinbefore defined, or the engaging in the business of selling or receiving anything of value by way of admissions, without such certificate first being obtained or after such certificate is canceled by the department is prohibited. The failure or refusal of any person, firm, copartnership, or corporation to so qualify when required hereunder is a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084, or subject to injunctive proceedings as provided by law.

Section 6. This act shall take effect July 1, 1983.

HOUSE SUMMARY

Provides that the transient rentals tax and the local option tourist development tax (applicable to rental or lease of accommodations in hotels, motels, and similar facilities) shall be imposed when a person engages in rental or lease of two or more separate units. Includes condominiums uniformly in provisions which enumerate the facilities to which the tax applies.

CODING Words in slash through type are deletions from existing law, words underlined are additions.
A bill to be entitled

An act relating to the tourist development tax;

amending s. 125.0104(5)(a), Florida Statutes;

authorizing additional uses of tax revenue;

providing an allocation between the county and
municipalities; providing an effective date.

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

Section 1. Paragraph (a) of subsection (5) of section
125.0104, Florida Statutes, is amended to read:

125.0104 Tourist development tax; procedure for
levying; authorized uses; referendum; enforcement.--

(5) AUTHORIZED USES OF REVENUE. --

(a) All tax revenues received pursuant to this section
by a county imposing the tourist development tax shall be used
in by that county for the following purposes only:

1. To acquire, construct, extend, enlarge, remodel,
repair, improve, maintain, operate, or promote one or more
publicly owned and operated convention centers, sports
stadiums, sports arenas, coliseums, or auditoriums within the
boundaries of the county or subcounty special taxing district
which approved the ordinance levying and imposing the tax by
referendum pursuant to subsection (6). However, these
purposes may be implemented through service contracts and
leases with persons who maintain and operate adequate existing
facilities;

2. To promote and advertise tourism in the State of
Florida and nationally and internationally; or

3. To fund convention bureaus, tourist bureaus,
tourist information centers, and news bureaus as county
To provide any additional service required as a result of tourism, except that no more than 50 percent of the tax revenues received pursuant to this section may be used for such additional services. One-half of the revenue to be used for such additional services shall be allocated to the county. The remainder of such money shall be allocated to the municipalities in the county which qualify for revenue sharing and which lie within the tourist development tax districts. Each municipality shall receive an amount determined by the proportion which such municipality's population within the tourist development district bears to the total population of the eligible municipalities which lie within the tourist development district. In any county which has imposed the tourist development tax before the effective date of this act, the revenue from such tax may not be used for any purpose under this subparagraph unless such tourist development tax is again approved in a referendum election pursuant to subsection (6).

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

SENATE SUMMARY

Authorizes a county which imposes the tourist development tax to use up to 50 percent of the revenue generated therefrom to provide any additional service required as a result of tourism. Allocates to the county one-half of the money used for such purpose. Allocates the remainder of such money to the municipalities in the county which qualify for revenue sharing and which lie within the tourist development tax district based on the proportion such municipality's population bears to the total population of the eligible municipalities which lie within the tax district. In counties which have imposed the tourist development tax before the effective date of the act, prohibits the revenue from such tax from being used to provide additional services required as a result of tourism unless the tax is resubmitted to the electors for their approval in a referendum election.
(4) The council shall meet at least annually, or more frequently upon the call of the chairperson. Council members shall be entitled to receive per diem and expenses for travel while carrying on the official business of the council, as provided in s. 112.061, Florida Statutes. Council members may be replaced because of poor attendance, lack of participation in the council's work, or malfeasance in office. These and other vacancies occurring in the membership of the council shall be filled by the Governor for the unexpired portion of the vacated term.

Section 3. The council shall continue in existence until June 30, 1985, at which time the council shall cease to exist, and all unexpended funds of the council, appropriated thereto as provided in section 4, shall immediately thereupon be transferred to the General Revenue Fund.

Section 4. To carry out the purposes of this act, there is hereby appropriated to the Florida Council for the Hearing Impaired from the General Revenue Fund the sum of $10,000 for fiscal year 1983-1984, the sum of $10,000 for fiscal year 1984-1985, and the sum of $10,000 for fiscal year 1985-1986 to enable the council to perform the duties and responsibilities specified in this act.

Section 5. This act shall take effect upon becoming a law.

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

HOUSE SUMMARY

Creates the Florida Council for the Hearing Impaired and provides for membership and organization thereof. Provides duties and responsibilities of the council. Provides that the council shall cease to exist on June 30, 1985. Appropriates to the council a total of $30,000 for fiscal years 1983-1984, 1984-1985, and 1985-1986 to enable the council to carry out its duties, and provides for reversion of unexpended funds to the General Revenue Fund upon the council's termination.
By Representative Silver (by request)

A bill to be entitled

An act relating to the local option tourist development tax; amending s. 125.0104(3)(b), Florida Statutes, adding a new paragraph (c) to said subsection, adding paragraph (c) to subsection (5), and adding subsections (10)-(13) to said section; authorizing counties which have adopted a home rule charter to establish a Tourist and Convention Authority; providing powers and duties of such authority; providing for the appointment of a governing body of the authority; providing for a chairman and executive director; requiring an annual report and audit; requiring that at least 50 percent of the tourist development tax collected in the county be allocated to the authority; requiring that at least 50 percent of a municipal resort tax levied under chapter 67-930, Laws of Florida, on living accommodations shall be paid to the county if it establishes such an authority, for purposes of the authority; specifying that certain bond obligations shall not be impaired; providing an effective date.

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

Section 1. Paragraph (b) of subsection (3) of section 125.0104, Florida Statutes, is amended, paragraphs (c)-(j) of said subsection are redesignated as paragraphs (d)-(k), respectively, a new paragraph (c) is added to said subsection,
paragraph (c) is added to subsection (5), and subsections (10), (11), (12) and (13) are added to said section to read:

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.--

(3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.--

(b) Subject to the provisions of this section, any county in this state may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege described in paragraph (a), except that there shall be no additional levy under this section in any cities or towns presently imposing a municipal resort tax as authorized under chapter 67-930, Laws of Florida, and this section shall not in any way affect the powers and existence of any tourist development authority created pursuant to chapter 67-930, Laws of Florida; however, not less than 50 percent of that portion of such municipal resort tax relating to living quarters or accommodations as described in paragraph (a) levied by any municipality as of October 1, 1983, shall thereafter be paid to the county which creates an authority authorized by subsection (10) by the Department of Revenue in order to carry out the purposes of the authority in said county. A county may elect to levy and impose the tourist development tax in a subcounty special district of the county. However, if a county so elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county, and the county shall assist the Department of Revenue in identifying the rental units subject to tax in the district.

(c) Nothing contained in this section shall impair the obligation of any contractual arrangement between any municipality and the holders of its municipal bonds secured by
municipal resort tax money and outstanding as of October 1, 1983, during any period in which such bonds are outstanding. To the extent that any municipal resort tax moneys allocated to an authority created under subsection (10) are not required to be used for the servicing of bonds or bond reserve accounts, they shall be available to such authority for the purposes of paragraph (b), to the extent authorized by paragraph (b).

(5) AUTHORIZED USES OF REVENUE.--

(c) In any county which has established an authority authorized by subsection (10), the allocation of revenues annually to the said authority shall be equal to at least 50 percent of the tourist development tax collected in said county.

(10) OPTIONAL CREATION OF TOURIST AND CONVENTION AUTHORITY; POWERS AND DUTIES.--In addition to any other powers conferred upon counties relating to the creation of county tourism promotion agencies under subsection (9), the governing authority in each charter county which has adopted, or adopts in the future, a home rule charter, is authorized to establish a unified Tourist and Convention Authority, which shall have any or all of the following powers and duties:

(a) To coordinate, supervise and implement, on a countywide basis, the tourist and convention activities of the county, with a view to eliminate or minimize uncoordinated, fragmented and duplicating activities by other agencies within the county.

(b) To guide, stimulate and promote coordinated and efficient tourism and convention activities of the county and the municipalities within the county, in cooperation with said municipalities.
(c) To provide, on a centralized basis, services and information designed to inform tourists, conventioneers and other visitors, municipalities within the county, and other interested parties of the tourist development activities, attractions, projects and events occurring within the county.

(d) To develop and implement tourist and convention attractions, projects and events, and disseminate any information concerning same by means of all commonly used media.

(e) To engage in visitor research and to plan and conduct campaigns of information, advertising, publicity, marketing or sales relating to tourism, conventions and events and attractions relating to same.

(f) To conduct or assist in the conducting and carrying out of any program or project designed to attract tourists, visitors, conventions and other interested persons.

(g) To encourage and cooperate with other public and private organizations or groups, hotels, motels, restaurants and other tourist related entities in their efforts to promote and attract tourism, including the establishment of and the expenditure for programs of cooperative advertising with such public and private organizations or entities.

(h) To promote and encourage conventions, sporting events and other special events.

(i) To administer, budget and implement any portion of the tourism development or tourism promotion budget allocated to it for administration by the governing authority of the county.

(j) To administer and budget all or any portion of the moneys collected by the county under the authority of this section, but no less than 50 percent of such moneys annually.
and to supervise the expenditure of all or any portion of said moneys allocated to it by the governing authority.

(k) To accept and receive private moneys and donations, and to sell or contract for services with any hotel, motel, resort, apartment, apartment hotel, roominghouse, or other tourist related facility, airline, bus or taxi company, and other tourist service entities for any of the above purposes.

(l) To retain a staff of personnel sufficient to accomplish the purposes of this section, under the authority of an executive director who shall have the authority to employ and discharge such personnel.

(11) MEMBERSHIP ON THE AUTHORITY; PROPORTIONATE REPRESENTATION, TERMS OF MEMBERS.--The governing body of the county shall appoint the membership of the governing authority of any Tourist and Convention Authority created under subsection (10), and shall provide for a fair and proportionate representation of the municipalities and areas within the county based upon the amount of resort taxes contributed to the authority by each municipality and area; however, any municipality which is required to contribute a portion of the revenues of its municipal resort tax to an authority by reason of the adoption of this act shall be entitled to at least one member on the governing body of the authority. The governing body of the county may establish a minimum amount of resort tax collections within the boundaries of any municipality or area as a condition precedent to representation of such municipality or area on the authority's governing body. The governing body of the authority shall consist of no more than 13 members. Members shall serve
staggered terms of 4 years. The terms of the members first
appointed shall be determined by lot.

(12) CHAIRMAN; EXECUTIVE DIRECTOR.--The members of the
governing body of any authority created under subsection (10)
shall elect a chairman from among such membership, whose term
of office shall be for 1 year and who may serve no more than
three successive terms. The governing body of the authority
shall appoint an executive director, who shall serve at the
will of the authority and shall be exempt from any county
civil or career service system.

(13) FISCAL YEAR; ANNUAL REPORTS; AUDIT;
INSPECTIONS.--
(a) The fiscal year of any authority created under
subsection (10) shall coincide with the county's fiscal year.
Within 90 days after the end of each fiscal year, the
authority shall submit to the governing body of the county a
written annual report of the activities of the authority
during the fiscal year, accompanied by a certified audit of
the books, records and financial condition of the authority
prepared by an independent certified public accountant.
(b) The books and records of the authority shall be
deemed a part of the records of the county and are subject to
review, inspection and examination by the county at any
reasonable times throughout the year.

Section 2. This act shall take effect July 1, 1983.
HOUSE SUMMARY

Authorizes counties which levy the local option tourist development tax and which have adopted a home rule charter to establish a Tourist and Convention Authority. Provides powers and duties of such authority. Provides for the appointment of a governing body of the authority. Provides for a chairman and executive director. Requires an annual report and audit. Requires that at least 50 percent of the tourist development tax collected in the county be allocated to the authority. Requires that at least 50 percent of any municipal resort tax levied under chapter 67-930, Laws of Florida, on living accommodations shall be paid to the county if it establishes such an authority, for purposes of the authority. Specifies that certain bond obligations shall not be impaired.

CODING: Words in boxed through type are deletions from existing law, words underlined are additions.
Amendment 1—On page 1 strike everything after the enacting clause and insert

SECTION 1. Paragraphs 1 and 1 of subsection 1 of section 21.28, Florida Statutes, 1982 Supplement, is amended to read:

(2) Sales, rental, storage, use tax, specified exemptions. —The sale at retail of the rental, use the consumption the distribution and the storage to be used or consumed in this state of the following tangible personal property are hereby specifically exempt from the tax imposed by this chapter:

(7) MISCELLANEOUS EXEMPTIONS —

(1) Religious charitable educational, and veteran —There shall be exempt from the tax imposed by this chapter articles of tangible personal property sold or leased directly to and to churches or sold or leased to nonprofit religious, nonprofit educational, or nonprofit charitable institutions and state headquarters of veterans organizations and state headquarters of veterans organizations when used in carrying on their customary nonprofit religious nonprofit educational, nonprofit charitable or veterans organization activities including church cemeteries. If a qualified veteran organization or its auxiliary does not maintain a permanent state headquarters, then articles of tangible personal property sold or leased to such organization and used to maintain the officers of the highest rank state official shall be exempt from the tax imposed by this chapter.

(4) Restrictive definitions —The provisions of this section authorizing exemptions from tax shall be strictly defined and limited, and applied in each category as follows:

1. "Religious institutions" means churches and established physical places for worship in this state at which nonprofit religious services and activities are regularly conducted and carried on.

2. "Educational institutions" means state tax supported or parochial, church and nonprofit private schools, colleges, or universities conducting regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Secondary Schools, Department of Education of the Florida Council of Independent Schools, Nonprofit libraries, art galleries, and museums open to the public, are defined as educational institutions and are eligible for exemption.

The term "educational institutions" includes private nonprofit corporations whose purpose or to raise funds for colleges and universities located in this state.

1. "Charitable institutions" means:

(a) Nonprofit corporations, incorporated for the operating physical facilities in Florida which are provided charitable services a reasonable percentage of which shall be provided without cost to those unable to pay and qualified as charitable organizations under Section 501(c)(3) of United States Internal Revenue Code 1986 as amended.

(b) Nonprofit organizations, nonprofit corporations, as such not defined as above, described in Section 501(c)(3) of the United States Internal Revenue Code 1986 as amended, and described in Subchapter M of Part II of the Internal Revenue Code of 1986, as amended, and the regulations promulgated thereunder.

1. "Charitable institutions" means only:

(a) Nonprofit corporations, organizations, institutions, or other organizations, described in Section 501(c)(3) of the United States Internal Revenue Code 1986 as amended, and described in Subchapter M of Part II of the Internal Revenue Code of 1986, as amended, and the regulations promulgated thereunder, which provide services which are deemed charitable under the laws of this state and are operated for the promotion of the public welfare as charitable institutions.

6. Proceeding on a regular basis with necessary such as funds and shall not be reasonable portion of which shall be determined by order of the Department of Revenue and the appropriate local governmental unit in each case.

9. Proceeding on a regular basis with necessary such as funds and shall not be reasonable portion of which shall be determined by order of the Department of Revenue and the appropriate local governmental unit in each case.

(H) Proceeding on a regular basis with necessary such as funds and shall not be reasonable portion of which shall be determined by order of the Department of Revenue and the appropriate local governmental unit in each case.

(I) Proceeding on a regular basis with necessary such as funds and shall not be reasonable portion of which shall be determined by order of the Department of Revenue and the appropriate local governmental unit in each case.

(J) Proceeding on a regular basis with necessary such as funds and shall not be reasonable portion of which shall be determined by order of the Department of Revenue and the appropriate local governmental unit in each case.
Amendment 1—On page 7 line 21 strike limited to and insert extended to the general public as well as

Amendment 2—On page 7 line 10 after collect insert to establish

On motion by Senator Maxwell by two-thirds vote CS for SB 116 as amended was read the third time by title passed ordered engrossed and then certified to the House. The vote on passage was

YEAS—Mr. President, Fox, Barron, Frank, Carter, Girardeau, Cater, Gordon, Childers, W. D., Grant, Crawford, Grizzle, Dunn, Hill, Fox, Hendon, M. Pherson, and Votz.

NAYS—None

Vote after roll call

Yeas—Kirkpatrick, Rehm

SB 880—A bill to be entitled An act relating to vessels, adding subsections 161.67, 161.7, and 161.8 to chapter 161, Florida Statutes, requiring manufacturers of vessels for sale in Florida to have hull identification numbers displayed, requiring certain manufacturers to include secondary hull identification numbers, prohibiting duplicate numbers creating 161.7, Florida Statutes, prohibiting the duplication of a manufactured vessel hull, or component parts of a vessel, by the direct molding process without the written consent of the manufacturer, prohibiting the knowingly sale of such illegally produced hulls or vessel parts, providing for the application of the section providing for injunctive relief providing an effective date

was read the second time by title

Senator M. Pherson moved the following amendments which were adopted

Amendment 1—On page 1 between lines 20 and 21 insert

Amendment 2—In title, on page 1, line 1 strike's. 212.087(1)(a) and insert's. 212.087(1)(a). (c).

On motion by Senator Mangold, by two-thirds vote CS for SB 916 as amended was read the third time by title passed, ordered engrossed and then certified to the House. The vote on passage was

YEAS—Mr. President, Frank, Barron, Gersten, Girardeau, Girardeau, M. Pherson, and Votz.

NAYS—None

Vote after roll call

Yeas—Kirkpatrick

CS for SB 1163—A bill to be entitled An act relating to the creation of mobile home park recreation districts, providing procedures for the creation of such districts, providing for membership duties and terms of office of the governing body of a district, providing powers of the district including the power to levy and assess special assessments and issue bonds, providing for abolition of the districts providing an effective date

was read the second time by title

Senator Maxwell moved the following amendments which were adopted

(5) Each certificate of registration issued shall state among other items the numbers awarded to the boat, the hull identification number or hull serial number, the name and address of the owner, and a description of the boat, except that certificates of registration for boats constructed or assembled by the owner registered for the first time shall state all the foregoing information except the hull identification number or hull serial number. The numbers shall be placed on each side of the forward half of the vessel in such position as to provide clear legibility for identification except if the vessel is an airboat, the numbers may be placed on each side of the radiator. The numbers awarded to the boat shall read from left to right and shall be in block characters of good proportion not less than three inches in height. The numbers shall be of a solid color which will contrast with the color of the background and shall be so maintained as to be clearly visible and legible at dark numbers on a light background or light numbers on a dark background. The certificate of registration shall be pocketed and shall be available for inspection on the boat for which issued whenever such boat is in operation.
Mr President Frank Jennings Plummer
Beard Girardeau Johnston Rehm
Carlucci Gordon Kirkpatrick Scott
Castor Grant Langley Stuart
Children D Grizzle Malcom Thomas
Children W D Hair Margolis Thurman
Crawford Henderson Maxwell Vogt
Dunn Hill Myers Weinstein
Fox Jenne Neal

At the motion by Senator Plummer, the rules were waived and SB 767 after being engrossed was ordered immediately certified to the House.

On motion by Senators Poe and Mahaffey, the rules were waived and HB 89 was ordered immediately certified to the House.

SB 806 A bill to be entitled An act relating to driver's license, amending s 322.261(11), Florida Statutes, 1982 Supplement providing methods of delivery of orders of cancellation suspension or revocation, amending s 122.64(6), Florida Statutes, exempting deliveries of orders of cancellation suspension or revocation of driver licenses from certain notice requirements of the Administrative Procedure Act providing an effective date

was read the second time by title

The Committee on Transportation recommended the following amendment which was moved by Senator Beard and adopted

Amendment 1—On page 1, line 17 strike "certified" and insert "notice by first class certified"

On motion by Senator Beard, by two-thirds vote SB 896 as amended was read the third time by title, passed, ordered engrossed and then certified to the House The vote on passage was

Year 77
Mr President Girardreau Langley Rehm
Barron Gordon Malcom Scott
Beard Grant Mann Stuart
Castor Grizzle Margolis Thomas
Children D Hair Maxwell Thurman
Children W D Henderson Hill McPherson Vogt
Dunn Hill Meek Weinstein
Fox Jenne Myers
Frank Jennings Neal
Gersten Johnston Plummer

Nays 3

Vote after roll call

Year—Carlucci, Kirkpatrick

Consideration of SB 1060 was deferred

SB 947—A bill to be entitled An act relating to seed, amending s 364.326, Florida Statutes, revising procedures for complaints, providing an effective date

was read the second time by title

Senator Grant moved the following amendment which was adopted

Amendment 1—On page 1 strike all of lines 2 through 7 and insert the order from whom the seed was purchased

The amendment made with the department within 10 days after defect or violation becomes apparent and send a copy of said complaint to said dealer by United States registered mail provided that requirement for filing and serving such complaint shall be thereon set forth appear legally typed or printed on the analysis label attached to the package containing said seed at the time of purchase by the farmer. If the requirement is not so placed on the package the filing and serving of a complaint under this subsection shall not be required

Pending further consideration of SB 947 as amended, on motion by Senator Grant—

HB 307—A bill to be entitled An act relating to The Florida Seed Law amending s 364.326, Florida Statutes, revising procedures relating to complaints about seeds which fail to produce providing an effective date

was read the second time by title On motion by Senator Grant, by two-thirds vote HB 307 was read the third time by title passed and certified to the House The vote on passage was

Year 77
Mr President Frank Jennings Plummer
Beard Girardreau Johnston Rehm
Carlucci Gordon Kirkpatrick Scott
Castor Grant Langley Stuart
Children D Grizzle Malcom Thomas
Children W D Hair Margolis Thurman
Crawford Henderson Maxwell Vogt
Dunn Hill Myers Weinstein
Fox Jenne Neal

Nays 1

Scott

Vote after roll call

Year—Jenne, Weinstein

CS for SB 815 was laid on the table

On motion by Senator Maxwell, the rules were waived and the Senate immediately reconsidered the vote by which—

CS for SB 916—A bill to be entitled An act relating to the tax on sales, use and other transactions amending s 212.0875, Florida Statutes, 1982 Supplement including certain organizations within the definition of charitable institutions or veterans organizations, providing the Department of Revenue with authority to review and renew or revoke certain sales tax exemptions providing an effective date

was amended passed this day

On motion by Senator Maxwell, the Senate reconsidered the vote by which CS for SB 916 was read the third time

On motion by Senator Maxwell, the Senate reconsidered the vote by which Amendment 1 was adopted

May 25, 1983

JOURNAL OF THE SENATE

Year—Jenne, Weinstein

CS for SB 815 was laid on the table

On motion by Senator Maxwell, the rules were waived and the Senate immediately reconsidered the vote by which—

CS for SB 916—A bill to be entitled An act relating to the tax on sales, use and other transactions amending s 212.0875, Florida Statutes, 1982 Supplement including certain organizations within the definition of charitable institutions or veterans organizations, providing the Department of Revenue with authority to review and renew or revoke certain sales tax exemptions providing an effective date

was amended passed this day

On motion by Senator Maxwell, the Senate reconsidered the vote by which CS for SB 916 was read the third time

On motion by Senator Maxwell, the Senate reconsidered the vote by which Amendment 1 was adopted

May 25, 1983

JOURNAL OF THE SENATE
Senator Maxwell moved the following substitute amendment for Amendment 1 which was adopted.

Amendment 3—On page 1, strike everything after the enacting clause and insert:

Section 1. Paragraphs (a) and (c) of subsection (7) of section 212.08, Florida Statutes, 1982 Supplement, are amended to read:

"212.08 Sales, rental, storage, use tax; specified exemptions. — The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be sold or consumed in this state of the following tangible personal property, are hereby specifically exempt from the tax imposed by this chapter:

17) MISCELLANEOUS EXEMPTIONS —

(a) Religious, charitable, scientific, educational, and veteran — There shall be exempt from the tax imposed by this chapter articles of tangible personal property sold or leased directly to or by churches or sold or leased to nonprofit religious, nonprofit educational, nonprofit scientific, or nonprofit charitable institutions and state headquarters for veterans' organizations and state headquarters of their auxiliaries when used in carrying on their customary nonprofit religious, nonprofit educational, nonprofit scientific, nonprofit charitable, or veterans' organization activities, including church cemeteries if a qualified veteran organization or its auxiliary does not maintain a permanent state headquarters, then articles of tangible personal property sold or leased to such organization and used to maintain the office of the highest ranking state official shall be exempt from the tax imposed by this chapter.

(c) Restrictive definitions — The provisions of this section authorizing exemptions from tax shall be strictly defined, limited, and applied in each category as follows:

1. "Religious institutions" means churches and established places of worship in this state at which nonprofit religious services and activities are regularly conducted and carried on.

2. "Educational institutions" means state tax-supported or parochial, church and nonprofit private schools, colleges, or universities conducting regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Secondary Schools, Department of Education of the Florida Council of Independent Schools. Nonprofit libraries, art galleries and museums open to the public are defined as educational institutions and are eligible for exemption. The term "educational institutions" includes private nonprofit corporations whose purpose is to raise funds for colleges and universities located in this state.

3. "Charitable institutions" means only:

a. Nonprofit corporations providing operating physical facilities in Florida at which are provided charitable services, a reasonable percentage of which shall be provided without cost to those unable to pay, and qualified as charitable organizations under §501(c)(3) United States Internal Revenue Code, 1954 as amended.

b. Nonprofit organizations, nonprofit associations or other nonprofit entities whose sole or primary function is providing, or serving one or more of the following charitable services or purposes:

1) Providing medical aid for the relief of disease, injury, or disability, a reasonable percentage of which aid must be rendered without cost to those unable to pay.

2) Providing on a regular basis physical recreation such as pool, swimming, or shelter, a reasonable percentage of which must be without cost to those unable to pay.

3) Engaging in activities which contribute to the development of good character, good sportsmanship, moral improvement or to the mental development of minors in this state, a reasonable percentage of which shall be provided without cost to those unable to pay.

4) Providing telephone or personal counseling or referral services to the poor or other ways which provide for the prevention or elimination of frauduous activities, or allocation of social health problems, a reasonable percentage of which are provided without cost to those unable to pay.

Amendment 4—In title, on page 1, strike everything after the enacting clause and insert:

A bill to be entitled an act relating to the tax on sales, use and other transactions, amending §212.08(7) 1(b), Florida Statutes, 1982 Supplement, including certain organizations within the definitions of charitable institutions or veterans' organizations, providing exemption for scientific, educational, or charitable institutions, providing the Department of Revenue with authority to review and renew or revoke certain sales tax exemptions, providing an effective date.

On motion by Senator Maxwell, by two-thirds vote of the Senate in which Amendment 2 was adopted, Senator Maxwell moved the following substitute amendment for Amendment 2 which was adopted:

AMENDMENT 13 — In title, on page 1, strike everything after the enacting clause and insert:

The Senate vote was 39-6 as amended.
HB 118 — A bill to be entitled An act relating to livestock at large amending s. 588.16(1), (2) and (3) Florida Statutes, increasing the fees allowed for impounding, service notice and care and feeding of impounded animals, providing an effective date — was read the second time by title. On motion by Senator Crawford, by two-thirds vote HB 118 was read the third time by title passed and certified to the House. The vote on passage was --58. 

Year—58 

Mr President: 
Crawford: 
Dunn: 
Jennings: 
Jennings: 
Myers: 
Meyer: 

Mr President: 
Crawford: 
Dunn: 
Jennings: 
Jennings: 
Meyer: 

Mr President: 
Crawford: 
Dunn: 
Jennings: 
Jennings: 
Meyer: 

Mr President: 
Crawford: 
Dunn: 
Jennings: 
Jennings: 
Meyer: 

Mr President: 
Crawford: 
Dunn: 
Jennings: 
Jennings: 
Meyer: 

May 25, 1983
Section 381.12, Florida Statutes, is amended to read:

381.12 Costs and charges.—All serological tests required pursuant to 496.14 to be performed on blood samples submitted to the laboratories of the Department of Health and Rehabilitative Services or any of its authorized branches shall be made without charge.

Section 4. This act shall take effect July 1, 1983, or upon a becoming law, whichever occurs later. If the act becomes law after July 1, 1983, it shall apply retroactively to July 1, 1983.

Amendment 2—In title on pages 1-4, strike everything before the enacting clause and insert:

A bill to be entitled An act relating to health care, creating a clause and an order authorizing the adoption of Florida Statutes, relating to charges for service or examination, providing for minimum qualifications, providing for acceptance of laboratory tests providing for disciplinary actions, specifying offenses and criminal penalties, providing for administrative fines and penalties, creating an advisory council, allowing to stand the repeal under the Regulatory Sunset Act 483.291, Florida Statutes, creating on January 1, 483.47, Florida Statutes, providing exemptions, providing definitions for rules providing for licensure of clinical laboratories and personnel providing for fees, providing for inspections, providing for approval of training programs, requiring display of license providing for inactive status requiring continuing education or reexamination providing for minimum qualifications, providing for acceptance of laboratory tests providing for disciplinary actions, specifying offenses and criminal penalties, providing for administrative fines and penalties, creating an advisory council, allowing to stand the repeal under the Regulatory Sunset Act 483.291, Florida Statutes, as amended relating to an advisory council, providing for consolidation of regulations providing for legislative review, amending subsection 483.291, Florida Statutes, authorizing fees for laboratory services repealing amendment 47, Florida Statutes, relating to charges for serological tests, amending subsection 483.12, Florida Statutes, relating to charges for infant screening tests, providing an effective date.

On motion by Senator D. Childers, by two-thirds vote HB 1295 as amended was read the third time by title passed and certified to the House. The vote on passage was

Yeas—39

Nays—None

The Honorable Curtis Peterson, President.

I am directed to inform the Senate that the House of Representatives has passed with amendments—

CS for SB 916—A bill to be entitled An act relating to the tax on sales and service transactions, amending subsection 212.08(4), Florida Statutes, 1982, Supplement, including certain organizations within the definitions of charitable institutions or veterans organizations, providing exemption for scientific organizations, providing the Department of Revenue with authority to review and renew or revoke certain sales tax exemptions providing an effective date—

and requests the concurrence of the Senate.

Allen Morris, Clerk

Amendment 1—Strike everything after the enacting clause and insert:

Section 1. Paragraph (d) is added to subsection 212.08(4), Florida Statutes, 1982, Supplement, to read:

212.08(4) Sales, rental, and service tax exemption provisions.—The sale at retail, the rental, the use the consumption the distribution, and the storage to be used or consumed in this state of the following tangible personal property are hereby specifically exempt from the tax imposed by this chapter:

(a) Machinery and equipment used under federal procurement contract—

Industrial machinery and equipment purchased by an expanding business, retailer, manufacturer, or personal property purchased by a domestic procurement agreement or regulation at any location in this state shall be partially exempt from the tax imposed in this chapter, in excess of $100,000 per fiscal year, upon an affirming statement by the taxpayer in the statement of the department that such items are used to increase the taxable productive output of the expanded business by not less than 10 percent.

(b) Implicit productive output means the annual eligible costs attributable to all contracts or subcontracts subject to federal procurement regulations of the single plant or operation at which the machinery or equipment is used. The percentage increase shall be measured as deflated implicit productive output for the calendar year, during which the installation of the machinery or equipment is completed or during which commencement of production utilizing said items is begun divided by implicit productive output for the preceding calendar year. In no case shall the commencement of production begin later than 2 years following completion of installation of the machinery or equipment. Implicit output means implicit output times the quotient of the national defense implicit price deflator for said preceding calendar year divided by the deflator for the year of said completion or commencement.

(c) The amount of the exemption allowed shall equal the tax otherwise imposed by this chapter in excess of $100,000 per calendar year on qualifying industrial machinery or equipment, reduced by the percentage of gross receipts from cost reimbursement type contracts attributable to the plant or operation to total gross receipts so attributable, accrued for the year of completion or commencement.

(d) For the purposes of this paragraph (d) only,

1. "Industrial machinery and equipment" shall mean "Section 36, property", as defined in subsection 483.31(5) of the Internal Revenue Code, provided such industrial machinery and equipment qualifies as an eligible cost under federal procurement regulations and is used as an integral part of the tangible personal property production process. Such term includes parts and accessories only to the extent that the exemption thereof is consistent with the provisions of this paragraph.

2. "Eligible cost" means the total direct and indirect costs, as defined in 22 C.F.R. 15-922 and 213, excluding general and administrative costs, selling expenses and profit defined by the Uniform Cost Accounting Standards adopted by the Cost Accounting Standards Board created pursuant to 10 U.S.C. 2168.

3. "National defense implicit price deflator" means the national defense implicit price deflator for the gross national product as determined by the Bureau of Economic Analysis of the United States Department of Commerce.


5. The exclusions provided in subsection 212.08(4)(b) shall apply with the exception that the exemption shall apply only to machinery or equipment purchased pursuant to production contracts entered into after the date of enactment of the federal procurement regulations to which the contract is classified for national security reasons.

6. The exclusions provided in subsection 212.08(4)(b) shall apply with the exception that the exemption shall apply only to machinery or equipment purchased pursuant to production contracts entered into after the date of enactment of the federal procurement regulations to which the contract is classified for national security reasons.

7. In no event shall the provisions of this paragraph apply to an expanding business whose increase in taxable output could be measured under the provisions of paragraphs 6 through 9 if done at the time of the expansion.

Section 2. The provisions of subsection 212.08(4)(d) shall apply to purchases made subsequent to January 1, 1984, except that it shall apply to purchases made subsequent to March 1, 1983, for any business which received a letter of determination from the Department of Revenue for a temporary tax exemption permit under the provisions of subsection 212.08(4)(b).
Section 1—Paragraphs (a) and (g) of subsection (b) of section 21208, Florida Statutes, 1982 Supplement, are amended to read:

21208 Sales, rental, storage, use tax, specified exemptions—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following tangible personal property are hereby specifically exempt from the tax imposed by this chapter:

(7) MISCELLANEOUS EXEMPTIONS—

(a) Religious, charitable, scientific, educational, and veteran—There shall be exempt from the tax imposed by this chapter articles of tangible personal property sold or leased directly to or by churches or sold or leased to nonprofit religious, nonprofit educational, nonprofit scientific, or nonprofit charitable institutions and state and county organizations for veterans' organizations when used in carrying on their customary nonprofit religious, nonprofit educational, nonprofit scientific, or nonprofit charitable, or veterans' organization activities, including church cemeteries. If a qualified veteran organization or its auxiliary does not maintain a permanent state headquarters, then articles of tangible personal property sold or leased to such organization and used to maintain the office of the highest ranking state official shall be exempt from the tax imposed by this chapter.

(c) Restrictive definitions—The provisions of this section authorizing exemptions from tax shall be strictly defined, limited, and applied in each category as follows:

1. "Religious institutions" means churches and established physical places for worship in this state at which nonprofit religious services and activities are regularly conducted and carried on.

2. "Educational institutions" means state tax-supported or parochial, church and nonprofit private schools, colleges, or universities conducting regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Secondary Schools. Department of Education, or the Florida Council of Independent Schools or the Florida Association of Christian Colleges or Schools. Nonprofit libraries, art galleries, and museums open to the public are defined as educational institutions and are eligible for exemption. The term "educational institutions" includes private nonprofit corporations whose purpose is to raise funds for such schools, colleges and universities located in this state.

3. "Charitable institutions" means only nonprofit corporations qualified as nonprofit pursuant to \(501(c)(3)\) of the Internal Revenue Code.

4. "Charitable institutions" means only nonprofit corporations qualified as nonprofit pursuant to \(501(c)(3)\). United States Internal Revenue Code, 1984, as amended, or other nonprofit entities, whose sole or principal function is providing one or more of the following services if a reasonable percentage of such services is provided free of charge, or a reasonable percentage is provided at substantially reduced cost to those unable to pay, operating physical facilities in Florida at which are provided charitable services, a reasonable percentage of which shall be without cost to those unable to pay:

a. Providing medical aid for the relief of disease, injury, or disability.

b. Providing on a regular basis physical necessaries such as food, clothing, or shelter.

c. Services which provide for the prevention or rehabilitation of alcoholism and drug abuse, the prevention of suicide, or the alleviation of mental, physical or sensory health problems, and social welfare services including adoption placement, child care, community, or other social welfare services which clearly and substantially benefit a disadvantaged or hard-to-serviced client population.

d. Ensuring prompt and medium research for the relief of disaster victims or disabled veterans.

5. "Veteran organizations" means nationally chartered veterans organizations, Florida chapters of the National Veterans of America, Jewish War Veterans of the United States, and Jewish War Veterans holding a current exemption from federal income tax under \(501(c)(3)\) of the Internal Revenue Code.

6. The Department of Revenue shall adopt rules providing for the review and renewal or revocation of exemptions granted to religious, educational, scientific, or charitable institutions hereunder within 5 years from the date the exemption was established by the department. Such rules shall provide procedures which allow an organization whose exemption is proposed to be revoked by the department a period of 6 months before the revocation shall become effective to correct any operational deficiencies determined by the department to exist.

a. Any institution whose exemption is revoked by the department shall be subject to any tax penalty, or interest due under this chapter only after the effective date of the revocation.

b. Any institution whose qualification for exemption under \(501(c)(3)\) Internal Revenue Code, 1984, as amended, is revoked by the Internal Revenue Service and which has used such qualification as the basis for exemption under this subsection, shall notify the Department of Revenue of the revocation within 10 days and shall provide to the department the facts and circumstances surrounding the revocation.

c. All exemptions which have been heretofore granted by the department under this subsection shall be reviewed and renewed or revoked after the effective date of this act.

Section 2—Subsection (b) is added to section 212,031, Florida Statutes, 1982 Supplement, to read:

212,031 Lease or rental of real property—

(a) The lease sublease, or rental of space by a movie theater owner or operator to a person providing food and drink concessionaire services within the premises of such theater shall be exempt from the tax imposed by this section.

Section 3—Paragraph (a) of subsection (b) of section 21204, Florida Statutes, is amended to read:

21204 Tourist development tax, procedure for levying, authorized uses, referendum, enforcement—

(b) ORDINANCE LEVY TAX, PROCEDURE—

(a) The tourist development tax shall be levied and imposed pursuant to an ordinance containing the county's tourist development plan prescribed under paragraph (f), enacted by the governing board of the county. The ordinance levying and imposing the tourist development tax shall not be effective unless the ordinances of the county or the electors in the subcounty special district in which the tax is to be levied approve the ordinance authorizing the levy and imposition of the tax, in accordance with subsection (c). The effective date of the levy and imposition of the tax shall be the first day of the month following approval of the ordinance by referendum as prescribed in subsection (d) or the first day of any subsequent month as may be specified in the ordinance. A certified copy of the ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance. The governing authorities of any county levying such tax shall notify the department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax shall be levied.

Section 6—Present subsection (u) of section 2120163, Florida Statutes, 1982 Supplement, is renumbered as subsection (u) and a new subsection (t) is added to said section to read:

2120163 DISCRETIONARY SALES TAX, ADOPTION, APPLICATION OF REVENUES—

(a) The governing authorities of any county levying the tax authorized in this section shall notify the department within 10 days after approval of the ordinance of such approval and of the time period during which the tax shall be levied.

(b) Revenues from the discretionary 1 percent tax shall be deposited in the rapid transit trust fund and used only for the purposes of development, construction, equipment, maintenance, operation, support services, and related costs of a fixed guideway rapid transit system.
Section 7. Subsection (3) of section 212.07, Florida Statutes, is amended to read:

212.07 Sales, rental, storage or use tax added to purchase price of dealer, to absorb liability of purchasers who cannot prove payment of the tax, penalties, general exemptions.

(2) Dealers shall, as far as practicable add the amount of the tax imposed under this chapter to the sale price and the amount of the tax shall be separately stated as Florida tax on any charge tickets, sales slips, invoices or other tangible evidence of sale and such tax shall constitute a part of such price charge or proof of sale which shall be a debt from the purchaser or consumer to the dealer until paid and shall be recoverable at law in the same manner as other debts. Any dealer who shall neglect, fail or refuse to collect the tax herein provided upon any, every and all sales, made by him or his agents or employees of tangible personal property which is subject to the tax imposed by this chapter shall be liable for and pay the tax himself.

Section 8. Paragraph 6 of subsection (1) of section 212.08, Florida Statutes, 1982 Supplement, is amended to read:

212.08 Sales, rental, storage or use tax specified exemptions—The sale at retail the rental, the use, the consumption the distribution and the storage to be used or consumed in this state of the following tangible personal property are hereby specifically exempt from the tax imposed by this chapter.

(1) EXEMPTIONS, GENERAL GROCERIES—There shall be exempt from the tax imposed by this chapter foods and drinks for human consumption and candy, but only when the price at which said candy is sold is 25 cents or less. Unless the exemption provided by paragraph (7)(b) for school lunches or the exemption provided by paragraph (7)(i) for meals provided by certain non-profit organizations pertains, none of such items of food and drink shall mean:

(a) Soft drinks which include but are not limited to any nonalcoholic beverage, any preparation or beverage commonly referred to as a "soft drink" or any uncarbonated drink made from milk derivatives or tea, coffee, cocoa, or natural fluid milk, or unseasoned, seasoned with salt or spice, or unreasoned, or coffee, coffee substitutes, tea except when sold in containers as provided herein, cocoa, or natural fluid milk.

(b) Dealers' credit for collecting tax, penalties for noncompliance, powers of Department of Revenue dealing with delinquents, blank, and records.

Section 9. Subsection (1) of section 212.12, Florida Statutes, 1982 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—

(1) For the purpose of compensating the lessors of real and personal property tax, dealers shall be held liable for the purpose of compensating owners of places where admissions are collected, as compensation for the keeping of prescribed records and the proper accounting and remitting of taxes by them, such seller, lessor, owner, and dealer shall be allowed 3 percent of the amount of the tax due and accounted for and remitted to the department, in the form of a deduction in submitting his report and paying the amount due by him, and the department shall allow the said deduction of 3 percent of the amount of the tax to the person paying the same for remitting the tax in the manner herein provided, for paying the amount due to be paid by him, and as further compensation to dealers in tangible personal property for the keeping of prescribed records and collection of taxes and remitting the same. However, if the amount of the tax due and remitted to the department for the reporting period exceeds $1,000, the 3 percent allowance shall be reduced to 1 percent for all amounts in excess of $1,000.

(b) The collection allowance shall not be granted nor shall any deduction be permitted where the tax is delinquent at the time of payment or where there is a manifest failure to maintain proper records or keep proper prescribed reports. However, if the amount of the tax due and remitted to the department for the reporting period exceeds $1,000, the 3 percent allowance shall be reduced to 1 percent for all amounts in excess of $1,000.

(c) The Department of Revenue may reduce the collection allowance by 10 percent or $500, whichever is less, if a taxpayer files an incomplete return.

Section 10. Paragraph (1) of subsection (2) of section 212.13, Florida Statutes, 1982 Supplement, is amended to read:

212.13 Adjusted federal income—

(1) For purposes of this section, a taxpayer's taxable income for the taxable year means taxable income defined in s. 63 of the Internal Revenue Code and properly reported for federal income tax purposes for the taxable year but subject to the limitations set forth in paragraph (1)(b) with respect to the deductions provided by ss. 172 (relating to net operating losses), 703 (relating to excess charitable contributions), 704 (relating to excess pension trust contributions), 706 (relating to excess dependent care benefits), 707 (relating to excess moving expenses), 743 (relating to excess contributions under the 1936 code), and 1212 (relating to capital losses) of the Internal Revenue Code except that subject to the same limitations.
June 3, 1983

JOURNAL OF THE SENATE

861

Section 14. Subsection (3) of section 220.12, Florida Statutes, is amended to read:

220.12 Payments of tentative tax —

(3) Interest on any amount of tax due and unpaid during the period of any extension shall be payable as provided in § 214.43. The taxpayer shall also be liable for a penalty in an amount determined at the rate of 12 percent per year upon the amount of any underpayment of the tax due.

Section 15. Subsection (5) of section 220.34, Florida Statutes, is amended to read:

220.34 Special rules relating to estimated tax —

(5) No interest or penalty shall be due or paid with respect to a failure to pay an estimated tax except as follows:

(a) The term of the underpayment for which interest and penalties shall be applied to this state under § 220.15, minus any unused portion of the extension provided for in § 220.14 for the taxable year for which the return is required to be filed by chapter 220. The amount of the tax shall be an amount equal to 2 percent of the deduction allowed in computing adjusted federal income as defined in § 220.14, under § 168 of the Internal Revenue Code of 1954, as amended, exclusive of any deduction allowed under § 168(b)(3) of the Internal Revenue Code of 1954, as amended, apportioned to this state under § 220.15, minus any unused portion of the extension provided for in § 220.14 for the taxable year for which the return is required to be filed by chapter 220, minus the net operating loss under chapter 220, excluding any net operating loss carryovers and carrybacks, the amount of the tax shall be 2 percent of an amount equal to 2.5 times the remainder of

1. Forty percent of the deduction allowed in computing adjusted federal income as defined in § 220.14, under § 168 of the Internal Revenue Code of 1954, as amended, exclusive of any deduction allowed under § 168(b)(3) of the Internal Revenue Code of 1954, as amended, apportioned to this state under § 220.15, minus any unused portion of the extension provided for in § 220.14 for the taxable year for which the return is required to be filed by chapter 220, minus the net operating loss under chapter 220, excluding any net operating loss carryovers and carrybacks, the amount of the tax shall be 2 percent of an amount equal to 2.5 times the remainder of

2. The net operating loss, as apportioned to this state under § 220.15, excluding any net operating loss carryovers and carrybacks,

(a) If the taxpayer directly or indirectly owns an interest in a partnership, trust, or other entity which is not treated as an association taxable as a corporation under the Internal Revenue Code which owns property for which a deduction is allowed under § 168 of the Internal Revenue Code of 1954, as amended, the taxpayer shall, for the purpose of computing the tax due under this section, include the taxpayer's distributive share of any deduction allowed under § 168 of the Internal Revenue Code of 1954, as amended, exclusive of any deduction allowed under § 168(b)(3) of the Internal Revenue Code of 1954, which is attributable to such direct or indirect interest and which is apportioned to the state under § 220.15 for the taxable year for which the return is required to be filed by chapter 220.

Section 17. Subsection (1) of section 221.02, Florida Statutes, 1982 Supplement, is amended to read:

221.02 Credit for emergency excise tax paid —

(1) The emergency excise tax paid pursuant to § 221.01 plus any credit or carryover properly applied to reduce the amount of the emergency excise tax due for the taxable year shall be allowed as a credit against the emergency excise tax, if any, to be charged and collected pursuant to this chapter for the return filed for the fifth taxable year following the taxable year for which the tax was paid or, if earlier, the taxable year for which a final return is required. To the extent that the tax credit exceeds the emergency excise tax, if any, for the return filed for the fifth taxable year following the taxable year for which the tax was paid or, if earlier, the taxable year for which a final return is required, such excess shall be allowed as a reduction of and credit against any tax imposed by chapter 220 upon the taxpayer for the fifth taxable year following the taxable year for which the tax was paid or, if earlier, the taxable year for which a final return is required. If the taxpayer is unable to fully utilize the credit in the year in which it is first allowed, it may be carried over to each of the 3 taxable years immediately thereafter.
Amendment 2—Strike everything before the enacting clause and insert: A bill to be entitled An act relating to taxation, use and other transactions, adding paragraph 18 to s. 212.0814 Florida Statutes, 1982 Supplement, providing a partial exemption for industrial machinery and equipment purchased by an expanding business manufacturing tangible personal property pursuant to federal procurement regulations, under specified conditions providing for refund of previously paid taxes, providing for the application of specified exclusions, providing application of said provisions, amending s. 212.8071(3) and s. 3, Florida Statutes, 1982 Supplement, clarifying the definition of charitable institutions, educational institutions and veteran organizations, providing exemptions to nonprofit educational television or radio networks or systems or stations requiring the Department of Revenue to review and renew or revoke certain sales tax exemptions, creating s. 212.031(4), Florida Statutes, 1982 Supplement, exempting the rental of space by a movie theater owner or operator to a person providing concessionaire services, amending s. 125.01434(1), Florida Statutes, 1982 Supplement, requiring local governing authorities to notify the Department of Revenue of approval of certain tax levies, amending s. 212.031(4), Florida Statutes, 1982 Supplement, requiring dealers to separately state the amount of sales tax, amending s. 212.031(4), Florida Statutes, 1982 Supplement, providing for transfer of sales and use tax revenues into the local Government Half-cent Sales Tax Trust Fund providing for retroactive operation, amending s. 212.031(4), Florida Statutes, 1982 Supplement, providing for order of credits against the tax, amending s. 212.031(4), Florida Statutes, 1982 Supplement, revising the definition of Internal Revenue Code, amending s. 212.031(4), Florida Statutes, 1982 Supplement, correcting a reference amending s. 212.031(4), Florida Statutes, relating to payments of tentative tax, providing a penalty for underpayment of tax due, amending s. 212.031(4), Florida Statutes, revising provisions relating to imposition of interest and penalties with respect to failure to pay estimated taxes, revising interest and penalty rates, revising method of determining amount of underpayment revising complete return, amending definitions of such interest and penalties shall not be imposed deleting a provision relating to application of said subsection amending s. 212.011(1), Florida Statutes, 1982 Supplement, revising provisions relating to calculation of the amount of the tax, amending s. 212.011(1), Florida Statutes, 1982 Supplement, revising provisions relating to credit for emergency excess tax paid, providing an effective date.

On motions by Senator Margolis the Senate concurred in the House amendments.

CS for SB 916 passed as amended and the action of the Senate was certified to the House. The vote on passage was:

Yeas—57

Mr President

Beard

Carlson

Cator

Childers

Childers D

Crawford

Dunn

Fox

Frank

Nav—Note

The bill was ordered engrossed and then enrolled.

The Honorable Curtis Peterson, President

I am directed to inform the Senate that the House of Representatives has concurred in Senate amendments to House Amendments 1 and 2 and passed SB 126, as amended.

Allen Morris Clerk

The bill contained in the foregoing message were ordered engrossed and then enrolled.

The Honorable Curtis Peterson, President

I am directed to inform the Senate that the House of Representatives has concurred in Senate amendments to House Amendments 1 and 2 and passed SB 126, as amended.

Allen Morris, Clerk

The Honorable Curtis Peterson, President

I am directed to inform the Senate that the House of Representatives has concurred in Senate amendments to House Amendments 1 and 2 and passed SB 126, as amended.

Allen Morris, Clerk

The Honorable Curtis Peterson, President

I am directed to inform the Senate that the House of Representatives has concurred in Senate amendments to House Amendments 1 and 2 and passed SB 126, as amended.

Allen Morris, Clerk

The Honorable Curtis Peterson, President

I am directed to inform the Senate that the House of Representatives has concurred in Senate amendments to House Amendments 1 and 2 and passed SB 126, as amended.

Allen Morris, Clerk

The Honorable Curtis Peterson, President

I am directed to inform the Senate that the House of Representatives has concurred in Senate amendments to House Amendments 1 and 2 and passed SB 126, as amended.

Allen Morris, Clerk

The Honorable Curtis Peterson, President

I am directed to inform the Senate that the House of Representatives has concurred in Senate amendments to House Amendments 1 and 2 and passed SB 126, as amended.

Allen Morris, Clerk

The Honorable Curtis Peterson, President

I am directed to inform the Senate that the House of Representatives has concurred in Senate amendments to House Amendments 1 and 2 and passed SB 126, as amended.

Allen Morris, Clerk
CHAPTER 83-295

An act relating to shrimp fishing in Clay, Duval, Nassau, Putnam, Flagler, and St. Johns Counties; adding s 370.153(3)(f), (10), Florida Statutes, and amending paragraph (b) of subsection (4) and paragraph (c) of subsection (5) of said section, limiting commercial trawling for certain shrimp production to a certain area in St Johns River, prohibiting the Department of Natural Resources from adopting certain rules; providing an effective date.

Be it Enacted by the Legislature of the State of Florida

SECTION 1 Paragraph (f) is added to subsection (3) of section 370.153, Florida Statutes, paragraph (b) of subsection (4) and paragraph (c) of subsection (5) of said section are amended, and subsection (10) is added to said section to read


(3) LIVE BAIT SHRIMP PRODUCTION --

(f) All commercial trawling in Clay, Duval, and St. Johns Counties shall be restricted to the inland waters of the St. Johns River proper in the area north of the Acosta Bridge in Jacksonville and at least 100 yards from the nearest shoreline.

(4) DEAD SHRIMP PRODUCTION -- Any person may operate as a commercial dead shrimp producer on the St. Johns River provided that

(b) All commercial trawling shall be restricted to the St. Johns River proper in the area north of the Acosta Bridge at Jacksonville Buckman Bridge at Orange Park and at least 100 yards from the nearest shoreline.

(5) NONCOMMERCIAL TRAWLING -- Any person may harvest shrimp in the St. Johns River for his own use as food and may trawl for such shrimp under the following conditions:

(c) All trawling shall be restricted to the confines of the St. Johns River proper in the area north of the Acosta Bridge in Jacksonville Buckman Bridge at Orange Park and at least 100 yards from the nearest shoreline.

(10) ST JOHNS RIVER, RULEMAKING PROHIBITED -- The Department of Natural Resources shall not adopt any rule which regulates shrimping in the St. Johns River.

SECTION 2 This act shall take effect July 1, 1983

Became a law without the Governor's approval

Filed in Office Secretary of State June 30, 1983

1528

1529
2. Implicit productive output means the annual eligible costs attributable to all contracts or subcontracts subject to federal procurement regulations of the single plant or operation at which the machinery or equipment is used. The percentage increase shall be measured as deflated implicit productive output for the calendar year during which the installation of the machinery or equipment is completed or during which the commencement of production utilizing said items is begun divided by implicit productive output for the preceding calendar year. In no case shall the commencement of production begin later than 2 years following completion of installation of the machinery or equipment. Deflated implicit output means implicit output times the quotient of the national defense implicit price deflator for said preceding calendar year divided by the deflator for the year of said completion or commencement.

3. The amount of the exemption allowed shall equal the taxes otherwise imposed by this chapter in excess of $100,000 per calendar year on qualifying industrial machinery or equipment. The percentage of gross receipts from cost reimbursement type contracts attributable to the plant or operation to total gross receipts so attributable, accrued for the year of completion or commencement, may be increased by the percentage of the tax imposed, providing a penalty on underpayment of tax due, and provisions relating to imposition of interest and penalties with respect to failure to pay estimated taxes; revising interest and penalty rates; revising method of determining amount of underpayment; revising provisions for determination when such interest and penalties shall not be imposed, deeming a provision relating to application of said subsection, amending § 220 02(9), Florida Statutes, 1982 Supplement, as amended, and § 220 03(1)(1), (2)(c) and (5). Florida Statutes, 1982 Supplement, revising the definition of “Internal Revenue Code”, amending § 220 13(2)(e), Florida Statutes, 1982 Supplement, and § 220 32(3), Florida Statutes, relating to payments of tentative tax, providing a penalty on underpayment of tax due, amending § 220 34(2), Florida Statutes, revising provisions relating to imposition of interest and penalties with respect to failure to pay estimated taxes; revising interest and penalty rates; revising method of determining amount of underpayment; revising provisions for determination when such interest and penalties shall not be imposed, deeming a provision relating to application of said subsection, amending § 221 01(1), Florida Statutes, 1982 Supplement, revising provisions relating to calculation of the amount of the tax, amending § 221 02(1), Florida Statutes, 1982 Supplement, revising provisions relating to credit for emergency excise tax paid, providing an effective date.

5. For the purposes of this paragraph (d) only:

b. “Industrial machinery and equipment” shall mean “Section 38 property” as defined in § 48(b)(1)(A) and (B) of the Internal Revenue Code, provided such industrial machinery and equipment is used as an integral part of the tangible personal property production process and is used as an integral part of the tangible personal property production process. Such term includes parts and accessories only to the extent that the exemption thereof is consistent with the provisions of this paragraph.

c. Eligible cost means the total direct and indirect costs, as defined in 32 C.F.R. § 405, excluding general and administrative costs, selling expenses, and profit defined by the Uniform Cost Accounting Standards adopted by the Cost Accounting Standards Board created pursuant to 30 U.S.C. 2168.

d. “National defense implicit price deflator” means the ratio of the national defense implicit price deflator for the gross national product as determined by the Bureau of Economic Analysis of the United States Department of Commerce.

d. “Cost reimbursement type contract” shall mean the same as in 32 C.F.R. § 3-405.

6. The exclusions provided in § 212 08(5)(b) shall apply to this exemption. This exemption shall apply only to machinery or equipment purchased pursuant to production contracts with the U.S. Department of Defense and Armed Forces, the National Aeronautics and Space Administration, and other federal agencies, for which the contract is classified for national security reasons.
CHAPTER 83-297  LAWS OF FLORIDA  CHAPTER 83-297

7 In no event shall the provisions of this paragraph apply to any expanding business whose increase in productive output could be measured under the provisions of paragraph (b) 6 , as physically comparable between the two periods.

Section 2 The provisions of s 212 08(5)(d) shall apply to purchases made subsequent to January 1, 1984, except that it shall apply to purchases made subsequent to March 1, 1983, for any business who received a letter of determination from the Department of Revenue for a temporary tax exemption permit under the provisions of s. 212 08(5)(b).

Section 3 Paragraphs (a) and (c) of subsection (7) of section 212 08, Florida Statutes, 1982 Supplement, are amended to read

212 08 Sales, rental, storage, use tax, specified exemptions -- The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following tangible personal property are hereby specifically exempt from the tax imposed by this chapter

(7) MISCELLANEOUS EXEMPTIONS --

(a) Religious, charitable, scientific, educational, and veteran -- There shall be exempt from the tax imposed by this chapter articles of tangible personal property sold or leased directly to or by churches or sold or leased to nonprofit religious, nonprofit educational, nonprofit scientific or nonprofit charitable institutions and state headquarters for veterans' organizations when used in carrying on their customary nonprofit religious, nonprofit educational, nonprofit scientific, nonprofit charitable, or nonprofit organization activities, including church cemeteries. If a qualified veteran organization or its auxiliary does not maintain a permanent presence in the state, the articles of tangible personal property sold or leased to such organization and used to maintain the office of the highest ranking state official shall be exempt from the tax imposed by this chapter.

(c) Restrictive definitions -- The provisions of this section authorizing exemptions from tax shall be strictly defined, limited, and applied in each case as follows

1 "Religious institutions" means churches and established physical places for worship in this state at which nonprofit religious services and activities are regularly conducted and carried on.

2 "Educational institutions" means state tax-supported or parochial, church and nonprofit private schools, colleges, or universities conducting regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Secondary Schools, Department of Education, as the Florida Council of Independent Schools, or the Florida Association of Christian Colleges or Schools, Nonprofit libraries, art galleries, and museums open to the public are defined as educational institutions and are eligible for exemption. The term "educational institutions" includes private nonprofit corporations whose purpose is to raise funds for high schools, colleges and universities located in this state. The term "educational institutions" includes any educational television or radio network or primary established pursuant to s. 229 805 or s. 229 8051 and any nonprofit television or radio station which is part of such network or system and which holds a current exemption from federal income tax under s. 501(c)(3) of the Internal Revenue Code.

3 "Charitable institutions" means only nonprofit corporations qualified as nonprofit pursuant to s. 501(c)(3), United States Internal Revenue Code, 1954, as amended, or, other nonprofit entities, whose sole or primary function is providing one or more of the following services if a reasonable percentage of such service is provided free of charge, or a reasonable percentage is provided at substantially reduced cost, to those unable to pay operating expenses through the foundation or branch in Florida at which are provided charitable services: a reasonable percentage of which shall be without cost to these unable to pay:

a Providing medical aid for the relief of disease, injury, or disability.

b Providing on a regular basis physical necessities such as food, clothing, or shelter.

c Services which provide for the prevention or rehabilitation of alcoholism, drug abuse, the prevention or suicide, or the alleviation of mental, physical or sensory health problems and social welfare services including adoption placement, child care, community care for the elderly and other social welfare services which clearly and substantially benefit A. disadvantaged or handicapped client population;

d Engaging primarily in medical research for the relief of disease, injury, or disability.

e Providing legal services.

4 "Veterans' organizations" means nationally chartered veterans' organizations, Florida chapters of the Paralyzed Veterans of America, Catholic War Veterans U.S.A. and Jewish War Veterans holding a current exemption from federal income tax under s. 501(c)(3) of the Internal Revenue Code, or, in the case of the Disabled American Veterans, Department of Florida, Inc., and its auxiliaries, under s. 501(c)(4) of said code.

5 "Scientific organizations" means scientific organizations in Florida holding a current exemption from federal income tax under s. 501(c)(3) of the Internal Revenue Code.

6. The Department of Revenue shall adopt rules providing for the review and renewal or revocation of exemptions granted to religious, educational, scientific or charitable institutions hereunder within 5 years from the date the exemption was established by the department. Such rules shall provide procedures which allow an organization whose exemption is proposed to be revoked by the department a period of 6 months before the revocation shall become effective to correct any operational deficiencies determined by the department to exist.

a. Any institution whose exemption is revoked by the department shall be subject to any tax, penalty, or interest due under this chapter only after the effective date of the revocation.
CHAPTER 83-297  LAWS OF FLORIDA  CHAPTER 83-297

b Any institution whose qualification for exemption under s 501(c)(3), Internal Revenue Code, 1954, as amended, is revoked by the Internal Revenue Service and which has used such qualification as the basis for exemption under this subsection shall notify the Department of Revenue of the revocation within thirty days and shall provide to the department the facts and circumstances surrounding the revocation.

c All exemptions which have been heretofore granted by the department under this subsection shall be reviewed and renewed or revoked after the effective date of this act.

Section 4 Subsection (8) is added to section 212.031, Florida Statutes, 1982 Supplement, to read:

212.031 Lease or rental of real property --

(8) The lease, sublease, or rental of space by a movie theater owner or operator to a person providing food and drink concessionaire services within the premises of such theater shall be exempt from the tax imposed by this section.

Section 5 Paragraph (a) of subsection (4) of section 125.0104, Florida Statutes, is amended to read:

125.0104 Tourist development tax, procedure for levying, authorized uses, referendum, enforcement --

(4) ORDINANCE LEVY TAX. PROCEDURE --

(a) The tourist development tax shall be levied and imposed pursuant to an ordinance containing the county's tourist development plan prescribed under paragraph (c), enacted by the governing board of the county. The ordinance levying and imposing the tourist development tax shall not be effective unless the electorate of the county or the electorate in the subcounty special district in which the tax is to be levied approve the ordinance authorizing the levy and imposition of the tax, in accordance with subsection (6). The effective date of the levy and imposition of the tax shall be the first day of the month following approval of the ordinance by referendum as prescribed in subsection (6) or the first day of any subsequent month as may be specified in the ordinance. A certified copy of the ordinance shall be furnished by the county to the Department of Revenue within ten days after approval of such ordinance. The governing authority of any county levying such tax shall notify the department, within ten days after approval of the ordinance by referendum, of the time period during which the tax shall be levied.

Section 6 Present subsection (3) of section 125.0165, Florida Statutes, 1982 Supplement, is renumbered as subsection (4) and a new subsection (3) is added to said section to read:

125.0165 Discretionary sales tax, adoption; application of revenue --

(3) The governing authority of any county levying the tax authorized by this section shall notify the department within ten days after approval of the ordinance of such approval and of the time period during which the tax shall be levied.

Section 7 Subsection (2) of section 212.07, Florida Statutes, is amended to read:

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

(2) Dealers shall, as far as practicable, add the amounts of the tax imposed under this chapter to the sale price and the amount of the tax shall be separately stated as Florida tax on any charge tickets, sales slips, invoices or other tangible evidence of sale, and such tax shall constitute a part of such price, charge or proof of sale which shall be a debt from the purchaser or consumer to the dealer, until paid, and shall be recoverable at law in the same manner as other debts. Any dealer who shall neglect, fail or refuse to collect the tax herein provided for upon any, every and all retail sales made by him or his agents or employees of tangible personal property which is subject to the tax imposed by this chapter shall be liable for and pay the tax himself.

Section 8 Paragraph (c) of subsection (1) of section 212.08, Florida Statutes, 1982 Supplement, is amended to read:

212.08 Sales, rental, storage, use tax, specified exemptions --

(1) Exemptions, General Groceries -- There shall be exempt from the tax imposed by this chapter foods and drinks for human consumption and candy, but only when the price at which said candy is sold is 25 cents or less. Unless the exemption provided by paragraph (7)(b) for school lunches or the exemption provided by paragraph (7)(1) for meals provided by certain nonprofit organizations pertains, none of such items of food and drink shall mean:

(c) Soft drinks which include but are not limited to any nonalcoholic beverage, any preparation or beverage only when sold in can or similar containers that shall not include natural fruit or vegetable juices or their concentrates or reconstituted natural concentrated fruit or vegetable juices whether frozen or unfrozen, dehydrated, powdered, granulated, sweetened or unsweetened, seasoned with salt or spices or unseasoned or coffee, coffee substitutes, tea except tea when sold in containers as provided herein, cocoa, or natural fluid milk, or

Section 9 Subsection (1) of section 212.12, Florida Statutes, 1982 Supplement, is amended to read:

212.12 Dealer's credit for collecting tax, penalties for noncompliance, powers of Department of Revenue in dealing with
compensating dealers in tangible personal property and for the purpose of compensating owners of places where admissions are due by him, and the department shall allow the said deduction of 3 percent of the amount of the tax due to be paid by him, and as further compensation to dealers in tangible personal property for the keeping of prescribed records and collection of taxes and remitting the same; however, the 3-percent allowance shall not be granted nor shall any deduction be permitted where the tax is delinquent at the time of payment or where there is a manifest failure to maintain proper records or make proper prescribed reports. However, if the amount of the tax due and remitted to the department for the reporting period exceeds $1,000, the 3-percent allowance shall be reduced to 1 percent for all amounts in excess of $1,000.

(a) The collection allowance shall not be granted nor shall any deduction be permitted if the tax is delinquent at the time of payment.

(b) The Department of Revenue may reduce the collection allowance by 10 percent or $50, whichever is less, if a taxpayer files an incomplete return.

1 An "incomplete return" means, for purposes of this chapter, a return which is lacking such uniformity, completeness, and arrangement that the physical handling, verification, or review of the return may not be readily accomplished.

2 The department shall adopt rules requiring such information as it may deem necessary to insure that the tax levied hereunder is properly collected, reviewed, compiled, and enforced, including but not limited to: the amount of gross sales, the amount of taxable sales, the amount of tax collected or due, the amount of lawful refunds, deductions, or credits claimed, the amount claimed as the deducible collection allowance, the amount of interest and penalty assessed, and such other information as the Department of Revenue shall specify.

Section 10 Subsection (2) of section 218 61, Florida Statutes, 1982 Supplement, is amended to read

218 61 Local government half-cent sales tax, designated proceeds; trust fund --

(2) Notwithstanding the provisions of a 212 20(1), one-half of the net additional taxes remitted pursuant to chapter 82-154, Laws of Florida, by sales tax dealers located within the county shall be transferred into deposited in the Local Government Half-Cent Sales Tax-Clearing Trust Fund and earmarked for distribution to the governing body of that county and of each municipality within that county Such moneys shall be known as the "local government half-cent sales tax "

Section 11 Subsection (9) of section 220 02, Florida Statutes, 1982 Supplement, is amended to read

220 02 Legislative intent --

(9) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order those enumerated in s 631 719(1), those enumerated in s 631 719(2), those enumerated in s 440 365(13), those enumerated in s 220 181, those enumerated in s 220 183, those enumerated in s 220 189, and those enumerated in s 221 02

Section 12 Paragraph (1) of subsection (1) of section 220 03, Florida Statutes, 1982 Supplement, and paragraph (c) of subsection (2) of said section are amended to read

220 03 Definitions --

(1) SPECIFIC TERMS.--When used in this code, and when not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the following terms shall have the following meanings

(1) "Internal Revenue Code" means the United States Internal Revenue Code of 1954, as amended and in effect on January 12, 1983, except as provided in subsection (3).

(2) DEFINITIONAL RULES.--When used in this code and neither otherwise distinctly expressed nor manifestly incompatible with the intent thereof

(c) Any term used in this code shall have the same meaning as when used in a comparable context in the Internal Revenue Code and statutes of the United States relating to federal income tax, as such code and statutes are in effect on January 12, 1983.

However, if subsection (3) is implemented, the meaning of any term shall be taken at the time the term is applied under this code.

Section 13 Paragraph (e) of subsection (2) of section 220 13, Florida Statutes, 1982 Supplement, is amended to read

220 13 "Adjusted federal income" defined --

(2) For purposes of this section, a taxpayer's taxable income for the taxable year means taxable income as defined in s 63 of the Internal Revenue Code and properly reportable for federal income tax purposes for the taxable year, but subject to the limitations set forth in paragraph (1)(b) with respect to the deductions provided by ss 172 (relating to net operating losses), 170(d)(2) (relating to excess charitable contributions), 404(a)(1)(B) (relating to excess pension trust contributions), 404(a)(3)(A) and (B) (to the extent relating to excess stock bonus and profit-sharing trust contributions), 404(d) (relating to excess contributions under the 1939 code), and 1212 (relating to capital losses) of the Internal Revenue Code, except that, subject to the same limitations
Chapter 83-297 Laws of Florida

Section 14 Subsection (3) of section 220.32, Florida Statutes, is amended to read:

220.32 Payments of tentative tax --

(3) Interest on any amount of tax due and unpaid during the period of any extension shall be payable as provided in s. 214.43. The taxpayer shall also be liable for a penalty in an amount determined at the rate of 1 percent per year upon the amount of any underpayment of the tax due.

Section 15 Subsection (2) of section 220.34, Florida Statutes, is amended to read:

220.34 Special rules relating to estimated tax --

(2) No interest or penalty shall be due or paid with respect to a failure to pay estimated taxes except the following:

(a) Except as provided in paragraph (d), the taxpayer shall be liable for interest at the rate of 12 percent per year and for a penalty in an amount determined at the rate of 12 percent per year upon the amount of any underpayment of estimated tax determined under this subsection.

(b) For purposes of this subsection, the amount of any underpayment of estimated tax shall be the excess of

1. The amount of the installment which would be required to be paid if the estimated tax were equal to 90 percent of the tax shown on the return for the taxable year or, if no return were filed, 90 percent of the tax for such year, over

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

(c) The period of the underpayment for which interest and penalties shall apply shall commence on the date the installment was required to be paid, determined without regard to any extensions of time, and shall terminate on the earlier of the following dates:

1. The first day of the fourth month following the close of the taxable year, or

2. With respect to any portion of the underpayment, the date on which such portion is paid.

For purposes of this paragraph, 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 subparagraph (b)(1) for such installment date.

(d) 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

1. An amount equal to the tax computed at the rates applicable to the taxable year, but otherwise on the basis of the facts shown on the return for, and the law applicable to, the preceding taxable year; or

2. An amount equal to 90 percent of the tax finally due for the taxable year, or

3. 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 taxable year and such preceding year was a taxable year of 12 months.

(e) For purposes of paragraphs (b) and (d), the term "tax" shall mean the excess of the tax imposed by this code over all amounts properly credited against such tax for the taxable year.

(f) The application of this subsection to taxable years of less than 12 months shall be in accordance with regulations prescribed by the department.

(g) The provisions of this subsection shall not apply with respect to any taxable year beginning before January 1, 1982.

Section 16 Subsection (1) of section 221.01, Florida Statutes, 1982 Supplement, is amended to read:

221.01 Emergency excise tax, generally --

(1) The department shall charge and collect an emergency excise tax for each taxable year from every taxpayer liable for the tax imposed by, and required to file a return under, chapter 220, except for those taxpayers subject to s. 220.05(5)(c) and the provisions of this chapter shall apply retroactively to all such taxpayers, effective to the effective date of s. 168 of the Internal Revenue Code of 1954, as amended.

(a) The amount of the tax shall be 2 percent of an amount equal to 2.5 times the remainder of 40 percent of the deduction allowed, in computing adjusted federal income as defined in s. 220.13, under s. 166(b)(1) of the Internal Revenue Code of 1954, as amended, exclusive of any deduction allowed under s. 166(b)(3) of the Internal Revenue Code of 1954, as amended, apportioned to this state under s. 220.15, minus any unused portion of the exemption provided for in s. 220.14 for the taxable year for which the return is required to be filed by chapter 220.

(b) The amount of the tax shall be an amount equal to 2 percent of the deduction allowed in computing adjusted federal income as defined in s. 220.13, under s. 166(b)(1) of the Internal Revenue Code of 1954, as amended, exclusive of any deduction allowed under s. 166(b)(3) of the Internal Revenue Code of 1954, as amended, apportioned to this state under s. 220.15, minus any unused portion of the deduction provided for in s. 220.14 for the taxable year for which the return is required to be filed by chapter 220.

(c) The provisions of this chapter shall apply to taxable years of less than 12 months on the basis of the facts shown on the return for, and the law applicable to, the preceding taxable year.

(d) 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

1. An amount equal to the tax computed at the rates applicable to the taxable year, but otherwise on the basis of the facts shown on the return for, and the law applicable to, the preceding taxable year; or

2. An amount equal to 90 percent of the tax finally due for the taxable year, or

3. 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 taxable year and such preceding year was a taxable year of 12 months.

(e) For purposes of paragraphs (b) and (d), the term "tax" shall mean the excess of the tax imposed by this code over all amounts properly credited against such tax for the taxable year.

(f) The application of this subsection to taxable years of less than 12 months shall be in accordance with regulations prescribed by the department.

(g) The provisions of this subsection shall not apply with respect to any taxable year beginning before January 1, 1982.
operating loss carryovers and carrybacks, the amount of the tax shall be 2 percent of an amount equal to 2.5 times the remainder of:

1 Forty percent of the deduction allowed, in computing adjusted federal income as defined in s. 220.13, under s. 168 of the Internal Revenue Code of 1954, as amended, exclusive of any deduction allowed under s. 168(b)(3) of the Internal Revenue Code of 1954, as amended, apportioned to this state under s. 220.15, minus any unused portion of the exemption provided for in s. 220.14 for the taxable year for which the return is required to be filed by chapter 220, minus

2 The net operating loss, as apportioned to this state under s. 220.15, excluding any net operating loss carryovers and carrybacks.

(a) If the taxpayer directly or indirectly owns an interest in a partnership, trust, or other entity which is not treated as an association taxable as a corporation under the Internal Revenue Code, which owns property for which a deduction is allowed under s. 168 of the Internal Revenue Code of 1954, as amended, the taxpayer shall, for the purpose of computing the tax due under this section, include the taxpayer's distributive share of any deduction allowed under s. 168 of the Internal Revenue Code of 1954, as amended, exclusive of any deduction allowed under s. 168(b)(3) of the Internal Revenue Code, which is attributable to such direct or indirect interest and which is apportioned to this state under s. 220.15 for the taxable year for which the return is required to be filed by chapter 220.

Section 17 Subsection (1) of section 221.02, Florida Statutes, 1982 Supplement, is amended to read:

221.02 Credit for emergency excise tax paid --

(1) The emergency excise tax paid pursuant to s. 221.01 plus any credit or carryover properly applied to reduce the amount of the emergency excise tax due for the taxable year shall be allowed as a credit against the emergency excise tax, if any, to be charged and collected pursuant to this chapter for the return filed for the fifth taxable year following the taxable year for which the tax was paid or, if earlier, the taxable year for which a final return is required. To the extent that the credit exceeds the emergency excise tax, if any, for the return filed for the fifth taxable year following the taxable year for which the tax was paid or, if earlier, the taxable year for which a final return is required, such excess shall be allowed as a deduction of, and credit against, any tax imposed by chapter 220 upon the taxpayer for the fifth taxable year following the taxable year for which the tax was paid or, if earlier, the taxable year for which a final return is required if the taxpayer is unable to fully utilize the credit in the year in which it is first allowed, it may be carried over to each of the 5 taxable years immediately thereafter.

Section 18 This act shall take effect upon becoming a law.

Became a law without the Governor's approval.

Filed in Office Secretary of State June 30, 1983
176 - 178
179
180
186 - 188
191 - 192
FLORIDA LEGISLATURE

1983 SUMMARY OF GENERAL LEGISLATION

Regular Extended Session
April 5 - June 13

Special Sessions
March 1-3, June 15 - 24
and July 12-13
intended use and simply state that such feed is exempt from sales tax. This act also revises Paragraph 212.08(7)(c), F.S., to include under the category "religious institutions" for tax exemption purposes nonprofit corporations whose sole purpose is to provide free transportation services to church members, their families and other church attendees.

COMMITTEE SUBSTITUTE FOR SENATE BILL 916 (CHAPTER 83-297) deals with several sales tax exemptions. It provides, through modification of Paragraph 212.08(5)(d), F.S., a partial exemption for industrial machinery and equipment purchased by an expanding business manufacturing tangible personal property pursuant to federal procurement regulations in Florida. The amount of the exemption equals the amount of tax in excess of $100,000 per calendar year that would otherwise be imposed, reduced by the percentage of gross receipts from cost reimbursement type contracts attributable to the plant or operation to total gross receipts so attributable, accrued for the year of completion or commencement. The taxpayer must demonstrate that the items will be used to increase "implicit productive output" by not less than 10 percent and the exemption is provided through refund of previously paid taxes. This exemption applies only to machinery or equipment purchased pursuant to production contracts with the U.S. Department of Defense and Armed Forces, the National Aeronautics and Space Administration and other federal agencies for which the contract is classified for national security reasons. It applies to purchases made subsequent to January 1, 1984, except
that it applies to purchases made subsequent to March 1, 1983, for any business that received a letter of determination from the Department of Revenue for a temporary tax exemption permit under the provisions of Paragraph 212.08(5)(b), F.S.

The act exempts the lease, sublease or rental of space by a movie theater owner or operator to a person providing food and drink concessionaire services within the premises of the theater. It also defines "soft drinks", which are subject to tax, specifically exempting fruit or vegetable juices, coffee, coffee substitutes, tea, except tea sold in cans, cocoa or natural fluid milk.

Also included in this act is a revision of provisions under Paragraphs 212.08(7)(a) and (c), F.S., relating to the exemptions granted for religious, charitable and educational institutions and veterans' organizations. This revision was subsequently amended by SENATE BILL 3-B (CHAPTER 83-338), and the two are discussed together here. These acts expand this exemption to include nonprofit scientific institutions which are defined as scientific organizations holding an exemption under the Internal Revenue Code, including organizations the purpose of which is to protect wildlife or to protect air and water quality. "Educational institutions" are redefined to include schools under the Florida Association of Christian Colleges or Schools, nonprofit corporations whose purpose is to raise funds for high schools and nonprofit educational television or radio systems. "Charitable organizations" are defined in detail as nonprofit corporations pursuant to the
Internal Revenue Code or other nonprofit entities, which provide, or raise funds for organizations providing one or more services from a list which includes medical aid, physical necessities, rehabilitative and welfare services, medical research and legal aid, free of charge or at reduced cost. An exemption is also provided for nationally recognized organizations that primarily provide clear and substantial educational and social benefits to minors. These acts also revise the definition of "veterans' organizations," including organizations that are nationally chartered or recognized and provide a specific list of examples. The exemption for the state headquarters of such organizations is extended to the state headquarters of the organization's auxiliary and these acts also provide that if such an organization or auxiliary does not maintain a state headquarters, articles purchased or leased to maintain the office of the highest ranking state official shall be exempt from sales tax.

SENATE BILL 3-B (CHAPTER 83-338) also provides an exemption for butane gas, propane gas and all other forms of liquefied petroleum gases used in farm equipment exclusively on a farm. Transporting bees by water or operating apiary equipment are included under this exemption.

Sales and Use Tax - Administration

HOUSE BILL 680 (CHAPTER 83-243) specifies in new Paragraph 212.06(5)(b), F.S., that the sales tax does not apply to the sale of tangible personal property to a nonresident
dealer who does not hold a Florida sales tax registration, if
the dealer furnishes the seller a statement under oath
declaring that the property will be transported outside of
Florida for resale.

COMMITTEE SUBSTITUTE FOR SENATE BILL 916 (CHAPTER 83-
297) specifies in amending Subsection 212.07(2), F.S., that the
amount of sales tax shall be separately stated on sales slips.
It also provides in modifying Section 212.12, F.S., that the
Department of Revenue may reduce the dealer's collection
allowance by 10 percent or $50, whichever is less, if a
taxpayer files an incomplete return.

COMMITTEE SUBSTITUTE FOR HOUSE BILL 1217 (CHAPTER 83-
137) contains provisions relating to review of sales tax
exemption certificates and was subsequently amended by SENATE
BILL 3-B (CHAPTER 83-338). Together, they require in creating
Section 212.084, F.S., the Department of Revenue to review by
July 1, 1988, all certificates issued prior to July 1, 1983, to
determine if the holder is actually engaged in an exempt
activity. If not, the certificate is to be revoked, if so, it
may be reissued for a 5-year period at which time it is to be
reviewed. All new certificates issued will also expire in 5
years and be subject to review at that time. The Department is
authorized to furnish the name and address of any holder of a
valid exemption certificate.

SENATE BILL 3-B (CHAPTER 83-338) contains extensive
administrative provisions for granting sales tax exemptions on
a refund basis which are contained in new Section 212.095, F.S.
It requires a person seeking such exemption to obtain an annual permit from the Department. Under certain conditions, the Department may require an applicant to execute a $1,000 bond. When a sale is made to a person claiming such an exemption, the dealer must make out an invoice containing specific information and the invoice is to accompany a sworn application for refund. Refund claims are to be filed and paid on a quarterly basis with a $2 fee deducted for each claim and deposited in the General Revenue Fund. Dealers and refund permit holders are required to retain certain records and conditions for permit revocation or suspension are included.

Local Option Sales Taxes

COMMITTEE SUBSTITUTE FOR SENATE BILL 916 (CHAPTER 83-297) amends Paragraph 125.0104(4)(a) and adds Subsection 125.0165(3), F.S., to require, respectively, that counties levying the local option tourist development tax and charter counties levying the additional discretionary sales tax for rapid transit purposes notify the Department of Revenue within 10 days of approval of such levy. SENATE BILL 8-A (CHAPTER 83-3) revises Subsection 212.055(1), F.S., to provide that the latter tax does not apply to the sale of motor and special fuel. (This act is discussed in detail under subsequent headings.)

SENATE BILL 12-C (CHAPTER 83-356) authorizes each county operating under a government consolidated with that of one or more municipalities in the county to levy, pursuant to an
adjusted bond and dealer's credit amounts.)

In new statutory provisions, transition taxes are imposed on fuel held in inventory on April 1, 1983, on which the sales tax was not paid. The proceeds of the sales tax on fuels are deposited in the State Transportation Trust Fund, except that $2,800,000 per year is transferred to the Department of Natural Resources for aquatic weed control under Section 212.95, F.S.

These acts also contain provisions relating to local option motor and special fuel taxes which are discussed under that heading.

In addition to the revisions to SENATE BILL 8-A (CHAPTER 83-3) included in the above discussion, COMMITTEE SUBSTITUTE FOR COMMITTEE SUBSTITUTE FOR SENATE BILL 517 (CHAPTER 83-138) amends Subsection 212.08(4), F.S., to exempt from the sales tax transfers of special fuel into the fuel supply tank of a motor vehicle regularly engaged in interstate travel when such fuel is used on the highways of another state.

Local Government Half-cent Sales Tax

COMMITTEE SUBSTITUTE FOR SENATE BILL 916 (CHAPTER 83-297) clarifies language with respect to transfer of the local government half-cent sales tax into the Local Government Half-cent Sales Tax Clearing Trust Fund by amending Subsection 218.61(2), F.S.
Under the provisions of COMMITTEE SUBSTITUTE FOR HOUSE BILL 534 (CHAPTER 83-299) which creates Subsection 218.65(6), F.S., any county meeting the statutory criteria for a fiscal emergency, thus entitling the county to an emergency distribution from the Local Government Half-cent Sales Tax Clearing Trust Fund, is eligible for a supplemental appropriation from this Fund if the inmate population in any year exceeds 7 percent of the total population. However, the total of all distributions from this Fund to a county may not be more than $20 per capita of the total population. If appropriations are insufficient to provide that amount, available funds are to be prorated among eligible counties. "Inmate population" and "total population" are defined for purposes of the subsection and Paragraph 23.019(2)(b), F.S., is amended to require the separate reporting of inmate and patient populations for purposes of revenue-sharing and local government half-cent sales tax distributions.

HOUSE BILL 1321 (CHAPTER 83-204) amends Section 200.085, F.S., to authorize exceptions to the millage growth limitations imposed as a condition of participation in the local government half-cent sales tax. It provides that such limitations may be exceeded: (1) when approved by vote of the electors; (2) by excluding levies of a new municipal service taxing unit providing a service not previously provided by the county if approved by the electors of the unit; (3) when service responsibilities are legally transferred between units of local government, if there is an offsetting reduction in the taxes of
authorization of the tax as a proportion of the total of such expenditures. Disputes over distribution proportions are to be resolved by appeal to the Administration Commission.

Corporate Income Tax

SENATE BILL 8-A (CHAPTER 83-3), discussed also under the heading Sales Tax on Motor and Special Fuel, provides in new Section 220.189, F.S., that airlines with a Florida work force of more than 1,200 whose corporate or business home offices are in Florida may receive a credit, not to exceed $5 million, of 50 percent of their sales taxes on fuel against their corporate income tax liability. This credit may be carried forward for up to 5 years.

COMMITTEE SUBSTITUTE FOR SENATE BILL 916 (CHAPTER 83-297) updates the Florida corporate income tax code to include the 1982 changes in federal tax law. It modifies Section 220.02, F.S., to provide a credit stacking provision to maximize the benefit of corporate credits which have carryovers. In Sections 220.32 and 220.34, F.S., interest and penalty rates on underpayments are conformed to the rates charged on other tax underpayments and provisions relating to payment of estimated tax are conformed to changes in federal provisions. This act also allows, in amending Paragraph 221.01(b), F.S., any unused portion of the $5,000 exemption provided against the corporate income tax to be applied against the tax base of the emergency excise tax and provisions in
Section 221.02(1), F.S., relating to the emergency excise tax and credit are clarified.

SENATE BILL 3-C (CHAPTER 83-349) applies the corporate income tax to foreign source income which was previously exempt. It modifies Paragraph (t) and adds Paragraphs (aa) and (bb) to Subsection 220.03(1), F.S., to redefine "state" and "everywhere" to include foreign countries and define "unitary business group" and "nonbusiness income." It revises Paragraph 220.13(1)(b), F.S., containing provisions for adjusting taxable income in the determination of adjusted federal income, disallowing specified deductions and removing subtractions related to foreign sources while allowing subtraction for nonbusiness income. The act creates Section 220.135, F.S., to require that all members of a unitary business group must use the unitary reporting method and amends Subsection 220.14(3), F.S., to provide that only one exemption shall be allowed to a unitary business group. It deletes provisions relating to certain refunds appearing in Subsection 220.15(4), F.S., and provides for allocation of nonbusiness income in new Section 220.16, F.S. These provisions apply retroactively to tax years beginning on and after September 1, 1982, and taxpayers are required to recompute estimated tax to insure full compliance.

This act also appropriates $300,000 to the Department of Revenue for the establishment of a corporate income tax historical computer data base and a computerized audit system. The Department is directed to provide the Legislature with a plan and schedule of activities for development and