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HB 5601, Engrossed 1

2014 Legislature

1
2 An act relating to taxation; amending s. 202.11, F.S.;
3 revising the term "prepaid calling arrangement";
4 amending s. 212.05, F.S.; clarifying and updating
5 which services are included under the definition
6 "prepaid calling arrangement" and subject to a sales
7 tax; conforming provisions to changes made by the act
8 to taxes on electrical power and energy made;
9 providing retroactive application; amending s. 203.01,
10 F.S.; providing for an additional tax on charges for,
11 or the use of, certain electrical power or energy and
12 the rate for such tax; providing an exemption;
13 providing for the redistribution of certain taxes on
14 electrical power and energy; providing applicability;
15 providing that a seller of electrical power or energy
16 may combine the collection of certain taxes if
17 properly reflected in its return to the Department of
18 Revenue; amending s. 205.0535, F.S.; providing that a
19 county or municipality may repeal or reduce a local
20 business tax by majority vote; amending s. 210.20,
21 F.S.; revising the payment and distribution of the
22 Cigarette Tax Collection Trust Fund; amending s.
23 212.08, F.S.; exempting therapeutic veterinary diets
24 obtainable only from a licensed veterinarian from the
25 state tax on sales, use, and other transactions;



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26 increasing the amount of tax credits that may be
27 granted for certain approved projects that provide
28 homeownership opportunities; extending the expiration
29 date applicable to the granting of community
30 contribution tax credits against the sales and use tax
31 for contributions to eligible sponsors of community
32 projects approved by the Department of Economic
33 Opportunity; revising provisions exempting certain
34 prepaid meal plans and certain machinery and equipment
35 from the sales and use tax exempting sales of child
36 restraint systems and booster seats for use in motor
37 vehicles and youth bicycle helmets from the sales and
38 use tax; amending s. 212.12, F.S.; conforming
39 provisions to changes made by the act; amending s.
40 212.20, F.S.; revising the distribution of taxes,
41 including the taxes collected on charges for
42 electrical power and energy; authorizing the
43 Department of Revenue to adopt emergency rules;
44 amending s. 212.17, F.S.; providing procedures,
45 requirements, and calculation methodologies that allow
46 dealers to obtain tax credits or refunds for taxes
47 paid on worthless or uncollectible private-label
48 credit card accounts or receivables; providing a cap
49 on the amount that may be recovered; providing
50 definitions; amending s. 213.0535, F.S.; providing



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51 provisions related to the publication of statistics
52 regarding the Registration Information Sharing and
53 Exchange Program; amending s. 220.183, F.S.;
54 increasing the amount of tax credits that may be
55 granted for certain approved programs; extending the
56 expiration date applicable to the granting of
57 community contribution tax credits against the
58 corporate income tax for contributions to eligible
59 sponsors of community projects approved by the
60 Department of Economic Opportunity; amending s.
61 288.9914, F.S.; revising limits on tax credits that
62 may be approved by the Department of Economic
63 Opportunity under the New Markets Development Program;
64 amending s. 624.4094, F.S.; deleting a provision
65 relating to the reporting or payment of specified
66 insurance premium taxes; amending s. 624.509, F.S.;
67 requiring an insurer to pay to the Department of
68 Revenue a specified amount of the direct written
69 premiums for bail bonds; amending s. 624.5105, F.S.;
70 increasing the amount of tax credits that may be
71 granted for certain approved programs; extending the
72 expiration date applicable to the granting of
73 community contribution tax credits against the
74 insurance premium tax for contributions to eligible
75 sponsors of community projects approved by the



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76 Department of Economic Opportunity; amending s.
77 627.7711, F.S.; conforming provisions to changes made
78 by the act; providing for a sales tax holiday for
79 certain Energy Star and WaterSense products; providing
80 restrictions; specifying a period during which the
81 sale of clothing, wallets, bags, school supplies,
82 personal computers, and personal computer-related
83 accessories are exempt from the sales tax; providing
84 definitions; providing exceptions; authorizing the
85 Department of Revenue to adopt emergency rules;
86 providing an exemption from the sales and use tax for
87 sales during a specified period of certain tangible
88 personal property related to hurricane preparedness;
89 authorizing the Department of Revenue to adopt
90 emergency rules; providing an exemption from the sales
91 and use tax for sales during a specified period of
92 certain tangible personal property related to
93 hurricane preparedness; authorizing the Department of
94 Revenue to adopt emergency rules; providing
95 appropriations; providing effective dates.

96
97 Be It Enacted by the Legislature of the State of Florida:

98
99 Section 1. Effective July 1, 2014, subsection (9) of
100 section 202.11, Florida Statutes, is amended to read:



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202.11 Definitions.—As used in this chapter, the term:

(9) "Prepaid calling arrangement" means: ~~the separately stated retail sale by advance payment of~~

(a) A right to use communications services, other than mobile communications services, for which a separately stated price must be paid in advance, which is sold at retail in predetermined units that decline in number with use on a predetermined basis, and which ~~that~~ consist exclusively of telephone calls originated by using an access number, authorization code, or other means that may be manually, electronically, or otherwise entered; or ~~and that are sold in predetermined units or dollars of which the number declines with use in a known amount.~~

(b) A right to use mobile communications services that must be paid for in advance and is sold at retail in predetermined units that expire or decline in number on a predetermined basis if:

1. The purchaser's right to use mobile communications services terminates upon all purchased units' expiring or being exhausted unless the purchaser pays for additional units;

2. The purchaser is not required to purchase additional units; and

3. Any right of the purchaser to use units to obtain communications services other than mobile communications services is limited to services that are provided to or through



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126 the same handset or other electronic device that is used by the
127 purchaser to access mobile communications services.

128
129 Predetermined units described in this subsection may be
130 quantified as amounts of usage, time, money, or a combination of
131 these or other means of measurement.

132 Section 2. Effective July 1, 2014, paragraph (e) of
133 subsection (1) of section 212.05, Florida Statutes, is amended
134 to read:

135 212.05 Sales, storage, use tax.—It is hereby declared to
136 be the legislative intent that every person is exercising a
137 taxable privilege who engages in the business of selling
138 tangible personal property at retail in this state, including
139 the business of making mail order sales, or who rents or
140 furnishes any of the things or services taxable under this
141 chapter, or who stores for use or consumption in this state any
142 item or article of tangible personal property as defined herein
143 and who leases or rents such property within the state.

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

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

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



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151 (I) "Prepaid calling arrangement" has the same meaning as
152 provided in s. 202.11 ~~means the separately stated retail sale by~~
153 ~~advance payment of communications services that consist~~
154 ~~exclusively of telephone calls originated by using an access~~
155 ~~number, authorization code, or other means that may be manually,~~
156 ~~electronically, or otherwise entered and that are sold in~~
157 ~~predetermined units or dollars whose number declines with use in~~
158 ~~a known amount.~~

159 (II) If the sale or recharge of the prepaid calling
160 arrangement does not take place at the dealer's place of
161 business, it shall be deemed to have taken ~~take~~ place at the
162 customer's shipping address or, if no item is shipped, at the
163 customer's address or the location associated with the
164 customer's mobile telephone number.

165 (III) The sale or recharge of a prepaid calling
166 arrangement shall be treated as a sale of tangible personal
167 property for purposes of this chapter, regardless of whether ~~or~~
168 ~~not~~ a tangible item evidencing such arrangement is furnished to
169 the purchaser, and such sale within this state subjects the
170 selling dealer to the jurisdiction of this state for purposes of
171 this subsection.

172 (IV) No additional tax under this chapter or chapter 202
173 is due or payable if a purchaser of a prepaid calling
174 arrangement who has paid tax under this chapter on the sale or
175 recharge of such arrangement applies one or more units of the



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176 prepaid calling arrangement to obtain communications services as
177 described in s. 202.11(9)(b)3., other services that are not
178 communications services, or products.

179 b. The installation of telecommunication and telegraphic
180 equipment.

181 c. Electrical power or energy, except that the tax rate
182 for charges for electrical power or energy is 4.35 7 percent.
183 Charges for electrical power and energy do not include taxes
184 imposed under ss. 166.231 and 203.01(1)(a)3.

185 2. Section ~~The provisions of s. 212.17(3), regarding~~
186 credit for tax paid on charges subsequently found to be
187 worthless, is ~~shall be~~ equally applicable to any tax paid under
188 ~~the provisions of~~ this section on charges for prepaid calling
189 arrangements, telecommunication or telegraph services, or
190 electric power subsequently found to be uncollectible. As used
191 in this paragraph, the term word "charges" in this paragraph
192 does not include any excise or similar tax levied by the Federal
193 Government, a ~~any~~ political subdivision of this ~~the~~ state, or a
194 ~~any~~ municipality upon the purchase, sale, or recharge of prepaid
195 calling arrangements or upon the purchase or sale of
196 telecommunication, television system program, or telegraph
197 service or electric power, which tax is collected by the seller
198 from the purchaser.

199 Section 3. The amendments made to ss. 202.11 and
200 212.05(1)(e)1.a., Florida Statutes, by this act are intended to



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201 be remedial in nature and apply retroactively, but do not
202 provide a basis for an assessment of any tax not paid or create
203 a right to a refund or credit of any tax paid before the
204 effective date of this act.

205 Section 4. Effective July 1, 2014, subsections (1), (3),
206 (4), and (7) of section 203.01, Florida Statutes, are amended to
207 read:

208 203.01 Tax on gross receipts for utility and
209 communications services.—

210 (1)(a)1. A tax is imposed on gross receipts from utility
211 services that are delivered to a retail consumer in this state.
212 The tax shall be levied as provided in paragraphs (b)-(j).

213 2. A tax is levied on communications services as defined
214 in s. 202.11(1). The tax shall be applied to the same services
215 and transactions as are subject to taxation under chapter 202,
216 and to communications services that are subject to the exemption
217 provided in s. 202.125(1). The tax shall be applied to the sales
218 price of communications services when sold at retail, as the
219 terms are defined in s. 202.11, shall be due and payable at the
220 same time as the taxes imposed pursuant to chapter 202, and
221 shall be administered and collected pursuant to ~~the provisions~~
222 ~~of~~ chapter 202.

223 3. An additional tax is levied on charges for, or the use
224 of, electrical power or energy that is subject to the tax levied
225 pursuant to s. 212.05(1)(e)1.c. or s. 212.06(1). The tax shall



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226 be applied to the same transactions or uses as are subject to
227 taxation under s. 212.05(1)(e)1.c. or s. 212.06(1). If a
228 transaction or use is exempt from the tax imposed under
229 212.05(1)(e)1.c. or s. 212.06(1), the transaction or use is also
230 exempt from the tax imposed under this subparagraph. The tax
231 shall be applied to charges for electrical power or energy and
232 is due and payable at the same time as taxes imposed pursuant to
233 chapter 212. Chapter 212 governs the administration and
234 enforcement of the tax imposed by this subparagraph. The charges
235 upon which the tax imposed by this subparagraph is applied do
236 not include the taxes imposed by subparagraph 1. or s. 166.231.
237 The tax imposed by this subparagraph becomes state funds at the
238 moment of collection and is not considered as revenue of a
239 utility for purposes of a franchise agreement between the
240 utility and a local government.

241 (b)1. The rate applied to utility services shall be 2.5
242 percent.

243 2. The rate applied to communications services shall be
244 2.37 percent.

245 3. ~~There shall be~~ An additional rate of 0.15 percent shall
246 be applied to communication services subject to the tax levied
247 pursuant to s. 202.12(1)(a), (c), and (d). The exemption
248 provided in s. 202.125(1) applies to the tax levied pursuant to
249 this subparagraph.

250 4. The rate applied to electrical power or energy taxed



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under subparagraph (a)3. shall be 2.6 percent.

(c)1. The tax imposed under subparagraph (a)1. shall be levied against the total amount of gross receipts received by a distribution company for its sale of utility services if the utility service is delivered to the retail consumer by a distribution company and the retail consumer pays the distribution company a charge for utility service which includes a charge for both the electricity and the transportation of electricity to the retail consumer. The distribution company shall report and remit to the Department of Revenue by the 20th day of each month the taxes levied pursuant to this paragraph during the preceding month.

2. To the extent practicable, the Department of Revenue must distribute all receipts of taxes remitted under this chapter to the Public Education Capital Outlay and Debt Service Trust Fund in the same month as the department collects such taxes.

(d)1. Each distribution company that receives payment for the delivery of electricity to a retail consumer in this state is subject to tax on the exercise of this privilege as provided by this paragraph unless the payment is subject to tax under paragraph (c). For the exercise of this privilege, the tax levied on the ~~such~~ distribution company's receipts for the delivery of electricity shall be determined by multiplying the number of kilowatt hours delivered by the index price and



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276 applying the rate in subparagraph (b)1. ~~paragraph (b)~~ to the
277 result.

278 2. The index price is the Florida price per kilowatt hour
279 for retail consumers in the previous calendar year, as published
280 in the United States Energy Information Administration Electric
281 Power Monthly and announced by the Department of Revenue on June
282 1 of each year to be effective for the 12-month period beginning
283 July 1 of that year. For each residential, commercial, and
284 industrial customer class, the applicable index posted for
285 residential, commercial, and industrial shall ~~will~~ be applied in
286 calculating the gross receipts to which the tax applies. If
287 publication of the indices is delayed or discontinued, the last
288 posted index shall be used until a current index is posted or
289 the department adopts a comparable index by rule.

290 3. Tax due under this paragraph shall be administered,
291 paid, and reported in the same manner as the tax due under
292 paragraph (c).

293 4. The amount of tax due under this paragraph shall be
294 reduced by the amount of any like tax lawfully imposed on and
295 paid by the person from whom the retail consumer purchased the
296 electricity, whether imposed by and paid to this state, another
297 state, a territory of the United States, or the District of
298 Columbia. This reduction in tax shall be available to the retail
299 consumer as a refund made pursuant to s. 215.26 and does not
300 inure to the benefit of the person who receives payment for the



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301 delivery of the electricity. The methods of demonstrating proof
302 of payment and the amount of such refund shall be made according
303 to rules of the Department of Revenue.

304 (e)1. A ~~Every~~ distribution company that receives payment
305 for the sale or transportation of natural or manufactured gas to
306 a retail consumer in this state is subject to tax on the
307 exercise of this privilege as provided by this paragraph. For
308 the exercise of this privilege, the tax levied on the ~~such~~
309 distribution company's receipts for the sale or transportation
310 of natural or manufactured gas shall be determined by dividing
311 the number of cubic feet delivered by 1,000, multiplying the
312 resulting number by the index price, and applying the rate in
313 subparagraph (b)1. ~~paragraph (b)~~ to the result.

314 2. The index price is the Florida price per 1,000 cubic
315 feet for retail consumers in the previous calendar year as
316 published in the United States Energy Information Administration
317 Natural Gas Monthly and announced by the Department of Revenue
318 on June 1 of each year to be effective for the 12-month period
319 beginning July 1 of that year. For each residential, commercial,
320 and industrial customer class, the applicable index posted for
321 residential, commercial, and industrial shall ~~will~~ be applied in
322 calculating the gross receipts to which the tax applies. If
323 publication of the indices is delayed or discontinued, the last
324 posted index shall be used until a current index is posted or
325 the department adopts a comparable index by rule.



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3. Tax due under this paragraph shall be administered, paid, and reported in the same manner as the tax due under paragraph (c).

4. The amount of tax due under this paragraph shall be reduced by the amount of any like tax lawfully imposed on and paid by the person from whom the retail consumer purchased the natural gas or manufactured gas, whether imposed by and paid to this state, another state, a territory of the United States, or the District of Columbia. This reduction in tax shall be available to the retail consumer as a refund pursuant to s. 215.26 and does not inure to the benefit of the person providing the transportation service. The methods of demonstrating proof of payment and the amount of such refund shall be made according to rules of the Department of Revenue.

(f) Any person who imports into this state electricity, natural gas, or manufactured gas, or severs natural gas, for that person's own use or consumption as a substitute for purchasing utility, transportation, or delivery services taxable under subparagraph (a)1. this chapter and who cannot demonstrate payment of the tax imposed by this chapter must register with the Department of Revenue and pay into the State Treasury each month an amount equal to the cost price, as defined in s. 212.02, of such electricity, natural gas, or manufactured gas times the rate set forth in subparagraph (b)1. paragraph (b), reduced by the amount of any like tax lawfully imposed on and



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351 paid by the person from whom the electricity, natural gas, or
352 manufactured gas was purchased or any person who provided
353 delivery service or transportation service in connection with
354 the electricity, natural gas, or manufactured gas. ~~For purposes~~
355 ~~of this paragraph, the term "cost price" has the meaning~~
356 ~~ascribed in s. 212.02(4).~~ The methods of demonstrating proof of
357 payment and the amount of such reductions in tax shall be made
358 according to rules of the Department of Revenue.

359 (g) Electricity produced by cogeneration or by small power
360 producers which is transmitted and distributed by a public
361 utility between two locations of a customer of the utility
362 pursuant to s. 366.051 is subject to the tax imposed by
363 subparagraph (a)1 ~~this section~~. The tax shall be applied to the
364 cost price, as defined in s. 212.02, of such electricity ~~as~~
365 ~~provided in s. 212.02(4)~~ and shall be paid each month by the
366 producer of such electricity.

367 (h) Electricity produced by cogeneration or by small power
368 producers during the 12-month period ending June 30 of each year
369 which is in excess of nontaxable electricity produced during the
370 12-month period ending June 30, 1990, is subject to the tax
371 imposed by subparagraph (a)1 ~~this section~~. The tax shall be
372 applied to the cost price, as defined in s. 212.02, of such
373 electricity ~~as provided in s. 212.02(4)~~ and shall be paid each
374 month, beginning with the month in which total production
375 exceeds the production of nontaxable electricity for the 12-



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month period ending June 30, 1990. As used in ~~For purposes of~~ this paragraph, the term "nontaxable electricity" means electricity produced by cogeneration or by small power producers which is not subject to tax under paragraph (g). Taxes paid pursuant to paragraph (g) may be credited against taxes due under this paragraph. Electricity generated as part of an industrial manufacturing process that ~~which~~ manufactures products from phosphate rock, raw wood fiber, paper, citrus, or any agricultural product is ~~shall not be~~ subject to the tax imposed by this paragraph. The term "industrial manufacturing process" means the entire process conducted at the location where the process takes place.

(i) Any person other than a cogenerator or small power producer described in paragraph (h) who produces for his or her own use electrical energy that ~~which~~ is a substitute for electrical energy produced by an electric utility as defined in s. 366.02 is subject to the tax imposed by subparagraph (a)1 ~~this section~~. The tax shall be applied to the cost price, as defined in s. 212.02, of such electrical energy ~~as provided in s. 212.02(4)~~ and shall be paid each month. ~~The provisions of~~ This paragraph does ~~do~~ not apply to ~~any~~ electrical energy produced and used by an electric utility.

(j) Notwithstanding any other provision of this chapter, with the exception of a communications services dealer reporting taxes administered under chapter 202, the department may



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401 require:

402 1. A quarterly return and payment when the tax remitted
403 for the preceding four calendar quarters did not exceed \$1,000;

404 2. A semiannual return and payment when the tax remitted
405 for the preceding four calendar quarters did not exceed \$500; or

406 3. An annual return and payment when the tax remitted for
407 the preceding four calendar quarters did not exceed \$100.

408 (3) The tax imposed by subparagraph (1) (a)1. ~~subsection~~
409 ~~(1)~~ does not apply to:

410 (a)1. The sale or transportation of natural gas or
411 manufactured gas to a public or private utility, including a
412 municipal corporation or rural electric cooperative association,
413 ~~either~~ for resale or for use as fuel in the generation of
414 electricity; or

415 2. The sale or delivery of electricity to a public or
416 private utility, including a municipal corporation or rural
417 electric cooperative association, for resale, or as part of an
418 electrical interchange agreement or contract between such
419 utilities for the purpose of transferring more economically
420 generated power;

421
422 if provided the person deriving gross receipts from such sale
423 demonstrates that a sale, transportation, or delivery for resale
424 in fact occurred and complies with the following requirements: A
425 sale, transportation, or delivery for resale must be in strict



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426 compliance with the rules ~~and regulations~~ of the Department of
427 Revenue; and any sale subject to the tax imposed by this section
428 which is not in strict compliance with the rules ~~and regulations~~
429 of the Department of Revenue shall be subject to the tax at the
430 appropriate rate imposed on utilities under subparagraph
431 (1)(b)1. ~~by paragraph (b)~~ on the person making the sale. Any
432 person making a sale for resale may, through an informal protest
433 provided ~~for~~ in s. 213.21 and the rules of the Department of
434 Revenue, provide the department with evidence of the exempt
435 status of a sale. The department shall adopt rules that provide
436 that valid proof and documentation of the resale by a person
437 making the sale for resale will be accepted by the department
438 when submitted during the protest period but will not be
439 accepted when submitted in any proceeding under chapter 120 or
440 any circuit court action instituted under chapter 72;

441 (b) Wholesale sales of electric transmission service;

442 (c) The use of natural gas in the production of oil or
443 gas, or the use of natural or manufactured gas by a person
444 transporting natural or manufactured gas, when used and consumed
445 in providing such services; or

446 (d) The sale or transportation to, or use of, natural gas
447 or manufactured gas by a person eligible for an exemption under
448 s. 212.08(7)(ff)2. for use as an energy source or a raw
449 material. Possession by a seller of natural or manufactured gas
450 or by any person providing transportation or delivery of natural



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451 or manufactured gas of a written certification by the purchaser,
452 certifying the purchaser's entitlement to the exclusion
453 permitted by this paragraph, relieves the seller or person
454 providing transportation or delivery from the responsibility of
455 remitting tax on the nontaxable amounts, and the department
456 shall look solely to the purchaser for recovery of such tax if
457 the department determines that the purchaser was not entitled to
458 the exclusion. The certification must include an acknowledgment
459 by the purchaser that it will be liable for tax pursuant to
460 paragraph (1)(f) if the requirements for exclusion are not met.

461 (4) The tax imposed pursuant to subparagraph (1)(a)1. ~~this~~
462 ~~chapter~~ relating to the provision of ~~any~~ utility services at the
463 option of the person supplying the taxable services may be
464 separately stated as Florida gross receipts tax on the total
465 amount of any bill, invoice, or other tangible evidence of the
466 provision of such taxable services and may be added as a
467 component part of the total charge. If ~~Whenever~~ a provider of
468 taxable services elects to separately state such tax as a
469 component of the charge for the provision of such taxable
470 services, any ~~every~~ person, including all governmental units,
471 shall remit the tax to the person who provides such taxable
472 services as a part of the total bill, and the tax is a component
473 part of the debt of the purchaser to the person who provides
474 such taxable services until paid and, if unpaid, is recoverable
475 at law in the same manner as any other part of the charge for



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such taxable services. For a utility, the decision to separately state any increase in the rate of tax imposed by this chapter which is effective after December 31, 1989, and the ability to recover the increased charge from the customer is ~~shall~~ not be subject to regulatory approval.

(7) Gross receipts subject to the tax imposed under subparagraph (1)(a)1. ~~by this section~~ for the provision of electricity must ~~shall~~ include receipts from monthly customer charges or monthly customer facility charges.

Section 5. The amendments to s. 212.05(1)(e)1.c. made in section 2 of this act and to s. 203.01 made in section 4 of this act apply to taxable transactions included on bills that are for utility services and that are dated on or after July 1, 2014.

Section 6. In complying with the amendments to ss. 203.01 and 212.05, Florida Statutes, relating to the additional tax on electrical power or energy, made by this act, a seller of electrical power or energy may collect a combined rate of 6.95 percent, which consists of the 4.35 percent and 2.6 percent required under ss. 212.05(1)(e)1.c. and 203.01(1)(b)4., Florida Statutes, respectively, if the provider properly reflects the tax collected with respect to the two provisions as required in the return to the Department of Revenue.

Section 7. Subsections (4) and (5) of section 205.0535, Florida Statutes, are amended to read:

205.0535 Reclassification and rate structure revisions.—



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(4) After the conditions specified in subsections (2) and (3) are met, municipalities and counties may, every other year thereafter, increase or decrease by ordinance the rates of business taxes by up to 5 percent. However, an increase must, ~~however, may not~~ be enacted by at least ~~less than~~ a majority plus one vote of the governing body.

(5) ~~Nothing in~~ This chapter does not ~~shall be construed to~~ prohibit a municipality or county from decreasing or repealing any business tax authorized under this chapter. By majority vote, the governing body of a county or municipality may adopt an ordinance repealing a local business tax or establishing new rates that decrease local business taxes and do not result in an increase in local business taxes for a taxpayer. Such ordinances are not subject to subsections (2) and (3).

~~(6)(5)~~ A receipt may not be issued unless the federal employer identification number or social security number is obtained from the person to be taxed.

Section 8. Paragraph (b) of subsection (2) of section 210.20, Florida Statutes, is amended to read:

210.20 Employees and assistants; distribution of funds.—

(2) As collections are received by the division from such cigarette taxes, it shall pay the same into a trust fund in the State Treasury designated "Cigarette Tax Collection Trust Fund" which shall be paid and distributed as follows:

(b) Beginning July 1, 2004, and continuing through June



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30, 2013, the division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcoholic Beverage and Tobacco Trust Fund, specifying an amount equal to 1.47 percent of the net collections, and that amount shall be paid to the Board of Directors of the H. Lee Moffitt Cancer Center and Research Institute, established under s. 1004.43, by warrant drawn by the Chief Financial Officer. Beginning July 1, 2014 ~~2013~~, and continuing through June 30, 2033, the division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcoholic Beverage and Tobacco Trust Fund, specifying an amount equal to 4.04 ~~2.75~~ percent of the net collections, and that amount shall be paid to the Board of Directors of the H. Lee Moffitt Cancer Center and Research Institute, established under s. 1004.43, by warrant drawn by the Chief Financial Officer. These funds are appropriated monthly out of the Cigarette Tax Collection Trust Fund, to be used for lawful purposes, including constructing, furnishing, equipping, financing, operating, and maintaining cancer research and



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551 clinical and related facilities; furnishing, equipping,
552 operating, and maintaining other properties owned or leased by
553 the H. Lee Moffitt Cancer Center and Research Institute; and
554 paying costs incurred in connection with purchasing, financing,
555 operating, and maintaining such equipment, facilities, and
556 properties. In fiscal years 2004-2005 and thereafter, the
557 appropriation to the H. Lee Moffitt Cancer Center and Research
558 Institute authorized by this subparagraph shall not be less than
559 the amount that would have been paid to the H. Lee Moffitt
560 Cancer Center and Research Institute in fiscal year 2001-2002,
561 had this subparagraph been in effect.

562 Section 9. Effective July 1, 2014, paragraphs (i) through
563 (k) of subsection (2) of section 212.08, Florida Statutes, are
564 redesignated as paragraphs (j) through (l), respectively, and a
565 new paragraph (i) is added to that subsection, paragraph (p) of
566 subsection (5) and paragraph (r) of subsection (7) are amended,
567 paragraph (kkk) of subsection (7), as created by chapter 2013-
568 39, Laws of Florida, is amended, and paragraphs (lll) and (mmm)
569 are added to subsection (7) of that section, to read:

570 212.08 Sales, rental, use, consumption, distribution, and
571 storage tax; specified exemptions.—The sale at retail, the
572 rental, the use, the consumption, the distribution, and the
573 storage to be used or consumed in this state of the following
574 are hereby specifically exempt from the tax imposed by this
575 chapter.



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(2) EXEMPTIONS; MEDICAL.—

(i) Sales of therapeutic veterinary diets specifically formulated to aid in the management of illness and disease of a diagnosed health disorder in an animal and which are only available from a licensed veterinarian are exempt from the tax imposed under this chapter.

(5) EXEMPTIONS; ACCOUNT OF USE.—

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

1. Authorization.—Persons who are registered with the department under s. 212.18 to collect or remit sales or use tax and who make donations to eligible sponsors are eligible for tax credits against their state sales and use tax liabilities as provided in this paragraph:

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

b. The credit shall be granted as a refund against state sales and use taxes reported on returns and remitted in the 12 months preceding the date of application to the department for the credit as required in sub-subparagraph 3.c. If the annual credit is not fully used through such refund because of insufficient tax payments during the applicable 12-month period, the unused amount may be included in an application for a refund made pursuant to sub-subparagraph 3.c. in subsequent years against the total tax payments made for such year. Carryover credits may be applied for a 3-year period without regard to any



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time limitation that would otherwise apply under s. 215.26.

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

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

e. The total amount of tax credits which may be granted for all programs approved under this paragraph, s. 220.183, and s. 624.5105 is \$18.4 ~~\$10.5~~ million annually for projects that provide homeownership opportunities for low-income households or very-low-income households as those terms are defined in s. 420.9071~~(19)~~ and ~~(28)~~ and \$3.5 million annually for all other projects.

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

2. Eligibility requirements.—

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

(I) Cash or other liquid assets;

(II) Real property;

(III) Goods or inventory; or

(IV) Other physical resources ~~as~~ identified by the Department of Economic Opportunity.



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b. All community contributions must be reserved exclusively for use in a project. As used in this subparagraph, the term "project" means ~~any~~ activity undertaken by an eligible sponsor which is designed to construct, improve, or substantially rehabilitate housing that is affordable to low-income households or very-low-income households as those terms are defined in s. 420.9071(19) and (28); designed to provide commercial, industrial, or public resources and facilities; or designed to improve entrepreneurial and job-development opportunities for low-income persons. A project may be the investment necessary to increase access to high-speed broadband capability in rural communities with enterprise zones, including projects that result in improvements to communications assets that are owned by a business. A project may include the provision of museum educational programs and materials that are directly related to a ~~any~~ project approved between January 1, 1996, and December 31, 1999, and located in an enterprise zone designated pursuant to s. 290.0065. This paragraph does not preclude projects that propose to construct or rehabilitate housing for low-income households or very-low-income households on scattered sites. With respect to housing, contributions may be used to pay the following eligible low-income and very-low-income housing-related activities:

(I) Project development impact and management fees for low-income or very-low-income housing projects;



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(II) Down payment and closing costs for low-income persons and very-low-income ~~eligible~~ persons, as those terms are defined in s. 420.9071~~(19)~~ and ~~(28)~~;

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

(IV) Removal of liens recorded against residential property by municipal, county, or special district local governments if ~~when~~ satisfaction of the lien is a necessary precedent to the transfer of the property to a low-income person or very-low-income ~~an eligible~~ person, as those terms are defined in s. 420.9071~~(19)~~ and ~~(28)~~, for the purpose of promoting home ownership. Contributions for lien removal must be received from a nonrelated third party.

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

(I) A community action program;

(II) A nonprofit community-based development organization whose mission is the provision of housing for low-income households or very-low-income households or increasing entrepreneurial and job-development opportunities for low-income persons;

(III) A neighborhood housing services corporation;

(IV) A local housing authority created under chapter 421;



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(V) A community redevelopment agency created under s. 163.356;

(VI) A historic preservation district agency or organization;

(VII) A regional workforce board;

(VIII) A direct-support organization as provided in s. 1009.983;

(IX) An enterprise zone development agency created under s. 290.0056;

(X) A community-based organization incorporated under chapter 617 which is recognized as educational, charitable, or scientific pursuant to s. 501(c)(3) of the Internal Revenue Code and whose bylaws and articles of incorporation include affordable housing, economic development, or community development as the primary mission of the corporation;

(XI) Units of local government;

(XII) Units of state government; or

(XIII) Any other agency that the Department of Economic Opportunity designates by rule.

~~In no event may~~ A contributing person may not have a financial interest in the eligible sponsor.

d. The project must be located in an area designated an enterprise zone or a Front Porch Florida Community, unless the project increases access to high-speed broadband capability for



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701 rural communities that have ~~with~~ enterprise zones but is
702 physically located outside the designated rural zone boundaries.
703 Any project designed to construct or rehabilitate housing for
704 low-income households or very-low-income households as those
705 terms are defined in s. 420.9071~~(19)~~ and ~~(28)~~ is exempt from the
706 area requirement of this sub-subparagraph.

707 e.(I) If, during the first 10 business days of the state
708 fiscal year, eligible tax credit applications for projects that
709 provide homeownership opportunities for low-income households or
710 very-low-income households as those terms are defined in s.
711 420.9071~~(19)~~ and ~~(28)~~ are received for less than the annual tax
712 credits available for those projects, the Department of Economic
713 Opportunity shall grant tax credits for those applications and
714 ~~shall~~ grant remaining tax credits on a first-come, first-served
715 basis for ~~any~~ subsequent eligible applications received before
716 the end of the state fiscal year. If, during the first 10
717 business days of the state fiscal year, eligible tax credit
718 applications for projects that provide homeownership
719 opportunities for low-income households or very-low-income
720 households as those terms are defined in s. 420.9071~~(19)~~ and
721 ~~(28)~~ are received for more than the annual tax credits available
722 for those projects, the Department of Economic Opportunity shall
723 grant the tax credits for those applications as follows:

724 (A) If tax credit applications submitted for approved
725 projects of an eligible sponsor do not exceed \$200,000 in total,



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the credits shall be granted in full if the tax credit applications are approved.

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

(II) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide homeownership opportunities for low-income households or very-low-income households as those terms are defined in s. 420.9071 ~~(19) and (28)~~ are received for less than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant tax credits for those applications and shall grant remaining tax credits on a first-come, first-served basis for ~~any~~ subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide homeownership opportunities for low-income households or very-low-income households as those terms are defined in s. 420.9071 ~~(19) and (28)~~ are received for more than the annual tax credits available for those projects, the



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Department of Economic Opportunity shall grant the tax credits for those applications on a pro rata basis.

3. Application requirements.—

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

b. Any person seeking to participate in this program must submit an application for tax credit to the Department of Economic Opportunity which sets forth the name of the sponsor, a description of the project, and the type, value, and purpose of the contribution. The sponsor shall verify, in writing, the terms of the application and indicate its receipt of the contribution, and such ~~which~~ verification must ~~be in writing and~~ accompany the application for tax credit. The person must submit a separate tax credit application to the Department of Economic Opportunity for each individual contribution that it makes to each individual project.

c. Any person who has received notification from the Department of Economic Opportunity that a tax credit has been



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776 approved must apply to the department to receive the refund.
777 Application must be made on the form prescribed for claiming
778 refunds of sales and use taxes and be accompanied by a copy of
779 the notification. A person may submit only one application for
780 refund to the department within a ~~any~~ 12-month period.

781 4. Administration.—

782 a. The Department of Economic Opportunity may adopt rules
783 ~~pursuant to ss. 120.536(1) and 120.54~~ necessary to administer
784 this paragraph, including rules for the approval or disapproval
785 of proposals by a person.

786 b. The decision of the Department of Economic Opportunity
787 must be in writing, and, if approved, the notification shall
788 state the maximum credit allowable to the person. Upon approval,
789 the Department of Economic Opportunity shall transmit a copy of
790 the decision to the department ~~of Revenue~~.

791 c. The Department of Economic Opportunity shall
792 periodically monitor all projects in a manner consistent with
793 available resources to ensure that resources are used in
794 accordance with this paragraph; however, each project must be
795 reviewed at least once every 2 years.

796 d. The Department of Economic Opportunity shall, in
797 consultation with the statewide and regional housing and
798 financial intermediaries, market the availability of the
799 community contribution tax credit program to community-based
800 organizations.



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801 5. Expiration.—This paragraph expires June 30, 2016 ~~2015~~;
802 however, any accrued credit carryover that is unused on that
803 date may be used until the expiration of the 3-year carryover
804 period for such credit.

805 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
806 entity by this chapter do not inure to any transaction that is
807 otherwise taxable under this chapter when payment is made by a
808 representative or employee of the entity by any means,
809 including, but not limited to, cash, check, or credit card, even
810 when that representative or employee is subsequently reimbursed
811 by the entity. In addition, exemptions provided to any entity by
812 this subsection do not inure to any transaction that is
813 otherwise taxable under this chapter unless the entity has
814 obtained a sales tax exemption certificate from the department
815 or the entity obtains or provides other documentation as
816 required by the department. Eligible purchases or leases made
817 with such a certificate must be in strict compliance with this
818 subsection and departmental rules, and any person who makes an
819 exempt purchase with a certificate that is not in strict
820 compliance with this subsection and the rules is liable for and
821 shall pay the tax. The department may adopt rules to administer
822 this subsection.

823 (r) *School books and school lunches*.—This exemption
824 applies to school books used in regularly prescribed courses of
825 study, and to school lunches served in public, parochial, or



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826 nonprofit schools operated for and attended by pupils of grades
827 K through 12. Yearbooks, magazines, newspapers, directories,
828 bulletins, and similar publications distributed by such
829 educational institutions to their students are also exempt.
830 School books and food sold or served at community colleges and
831 other institutions of higher learning are taxable, except that
832 prepaid meal plans purchased from a college or other institution
833 of higher learning by students currently enrolled at that
834 college or other institution of higher learning are exempt. As
835 used in this paragraph, "prepaid meal plans" means payment in
836 advance to a college or institution of higher learning for the
837 provision of a defined quantity of units that must expire at the
838 end of an academic term, cannot be refunded to the student upon
839 expiration, and which may only be exchanged for food.

840 (kkk) Certain machinery and equipment.—

841 1. Industrial machinery and equipment purchased by
842 eligible manufacturing businesses which is used at a fixed
843 location within this state, or a mixer drum affixed to a mixer
844 truck which is used at any location within this state to mix,
845 agitate, and transport freshly mixed concrete in a plastic
846 state, for the manufacture, processing, compounding, or
847 production of items of tangible personal property for sale shall
848 be exempt from the tax imposed by this chapter. Parts and labor
849 required to affix a mixer drum exempt under this paragraph to a
850 mixer truck are also exempt. If at the time of purchase the



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851 purchaser furnishes the seller with a signed certificate
852 certifying the purchaser's entitlement to exemption pursuant to
853 this paragraph, the seller is relieved of the responsibility for
854 collecting the tax on the sale of such items, and the department
855 shall look solely to the purchaser for recovery of the tax if it
856 determines that the purchaser was not entitled to the exemption.

857 2. For purposes of this paragraph, the term:

858 a. "Eligible manufacturing business" means any business
859 whose primary business activity at the location where the
860 industrial machinery and equipment is located is within the
861 industries classified under NAICS codes 31, 32, and 33. As used
862 in this subparagraph, "NAICS" means those classifications
863 contained in the North American Industry Classification System,
864 as published in 2007 by the Office of Management and Budget,
865 Executive Office of the President.

866 b. "Primary business activity" means an activity
867 representing more than fifty percent of the activities conducted
868 at the location where the industrial machinery and equipment is
869 located.

870 c. "Industrial machinery and equipment" means tangible
871 personal property or other property that has a depreciable life
872 of 3 years or more and that is used as an integral part in the
873 manufacturing, processing, compounding, or production of
874 tangible personal property for sale. A building and its
875 structural components are not industrial machinery and equipment



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unless the building or structural component is so closely related to the industrial machinery and equipment that it houses or supports that the building or structural component can be expected to be replaced when the machinery and equipment are replaced. Heating and air conditioning systems are not industrial machinery and equipment unless the sole justification for their installation is to meet the requirements of the production process, even though the system may provide incidental comfort to employees or serve, to an insubstantial degree, nonproduction activities. The term includes parts and accessories for industrial machinery and equipment only to the extent that the parts and accessories are purchased prior to the date the machinery and equipment are placed in service.

3. This paragraph is repealed April 30, 2017.

(lll) Motor vehicle child restraint.—The sale of a child restraint system or booster seat for use in a motor vehicle is exempt from the tax imposed by this chapter.

(mmm) Youth bicycle helmets.—The sale of a bicycle helmet marketed for use by youth is exempt from the tax imposed by this chapter.

Section 10. Subsection (11) of section 212.12, Florida Statutes, 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;



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records required.—

(11) The department shall make available in an electronic format or otherwise the tax amounts and brackets applicable to all taxable transactions that occur in counties that have a surtax at a rate other than 1 percent which ~~transactions~~ would otherwise have been transactions taxable at the rate of 6 percent. Likewise, the department shall make available in an electronic format or otherwise the tax amounts and brackets applicable to transactions taxable at 4.35 ~~7~~ percent pursuant to s. 212.05(1)(e)1.c. ~~s. 212.05(1)(e)~~ and on transactions which would otherwise have been so taxable in counties which have adopted a discretionary sales surtax.

Section 11. Effective September 1, 2014, paragraphs (c) and (d) of subsection (6) of section 212.20, Florida Statutes, are amended to read:

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

(6) Distribution of all proceeds under this chapter, ~~and~~ s. 202.18(1)(b) and (2)(b), and s. 203.01(1)(a)3. is ~~shall be~~ as follows:

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

2. The portion of the proceeds which constitutes gross



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receipts tax imposed pursuant to s. 203.01(1)(a)3. shall be deposited as provided by law and in accordance with s. 9, Art. XII of the State Constitution.

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

1. In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5.2 percent of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.

2. After the distribution under subparagraph 1., 8.8854 ~~8.814~~ percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred shall be reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in subparagraph 3. and distributed accordingly.

3. After the distribution under subparagraphs 1. and 2., 0.0956 ~~0.095~~ percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and



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distributed pursuant to s. 218.65.

4. After the distributions under subparagraphs 1., 2., and 3., 2.0603 ~~2.0440~~ percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

5. After the distributions under subparagraphs 1., 2., and 3., 1.3517 ~~1.3409~~ percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

6. Of the remaining proceeds:

a. In each fiscal year, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the



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976 state, and one part shall be distributed to each county. The
977 distribution among the several counties must begin each fiscal
978 year on or before January 5th and continue monthly for a total
979 of 4 months. If a local or special law required that any moneys
980 accruing to a county in fiscal year 1999-2000 under the then-
981 existing provisions of s. 550.135 be paid directly to the
982 district school board, special district, or a municipal
983 government, such payment must continue until the local or
984 special law is amended or repealed. The state covenants with
985 holders of bonds or other instruments of indebtedness issued by
986 local governments, special districts, or district school boards
987 before July 1, 2000, that it is not the intent of this
988 subparagraph to adversely affect the rights of those holders or
989 relieve local governments, special districts, or district school
990 boards of the duty to meet their obligations as a result of
991 previous pledges or assignments or trusts entered into which
992 obligated funds received from the distribution to county
993 governments under then-existing s. 550.135. This distribution
994 specifically is in lieu of funds distributed under s. 550.135
995 before July 1, 2000.

996 b. The department shall distribute \$166,667 monthly
997 ~~pursuant to s. 288.1162~~ to each applicant certified as a
998 facility for a new or retained professional sports franchise
999 pursuant to s. 288.1162. Up to \$41,667 shall be distributed
1000 monthly by the department to each certified applicant as defined



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1001 in s. 288.11621 for a facility for a spring training franchise.
1002 However, not more than \$416,670 may be distributed monthly in
1003 the aggregate to all certified applicants for facilities for
1004 spring training franchises. Distributions begin 60 days after
1005 such certification and continue for not more than 30 years,
1006 except as otherwise provided in s. 288.11621. A certified
1007 applicant identified in this sub-subparagraph may not receive
1008 more in distributions than expended by the applicant for the
1009 public purposes provided ~~for~~ in s. 288.1162(5) or s.
1010 288.11621(3).

1011 c. Beginning 30 days after notice by the Department of
1012 Economic Opportunity to the Department of Revenue that an
1013 applicant has been certified as the professional golf hall of
1014 fame pursuant to s. 288.1168 and is open to the public, \$166,667
1015 shall be distributed monthly, for up to 300 months, to the
1016 applicant.

1017 d. Beginning 30 days after notice by the Department of
1018 Economic Opportunity to the Department of Revenue that the
1019 applicant has been certified as the International Game Fish
1020 Association World Center facility pursuant to s. 288.1169, and
1021 the facility is open to the public, \$83,333 shall be distributed
1022 monthly, for up to 168 months, to the applicant. This
1023 distribution is subject to reduction pursuant to s. 288.1169. A
1024 lump sum payment of \$999,996 shall be made, after certification
1025 and before July 1, 2000.



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1026 e. The department shall distribute up to \$55,555 monthly
1027 to each certified applicant as defined in s. 288.11631 for a
1028 facility used by a single spring training franchise, or up to
1029 \$111,110 monthly to each certified applicant as defined in s.
1030 288.11631 for a facility used by more than one spring training
1031 franchise. Monthly distributions begin 60 days after such
1032 certification or July 1, 2016, whichever is later, and continue
1033 for not more than 30 years, except as otherwise provided in s.
1034 288.11631. A certified applicant identified in this sub-
1035 subparagraph may not receive more in distributions than expended
1036 by the applicant for the public purposes provided in s.
1037 288.11631(3).

1038 7. All other proceeds must remain in the General Revenue
1039 Fund.

1040 Section 12. The Department of Revenue may, and all
1041 conditions are deemed met to, adopt emergency rules pursuant to
1042 ss. 120.536(1) and 120.54, Florida Statutes, for the purpose of
1043 implementing the amendments to ss. 203.01, 212.05, 212.12, and
1044 212.20, Florida Statutes, relating to changes to the taxation of
1045 electrical power or energy, made by this act. This section
1046 expires July 1, 2017.

1047 Section 13. Effective July 1, 2014, section 212.17,
1048 Florida Statutes, is reordered and amended to read:

1049 212.17 Tax credits or refunds ~~for returned goods, rentals,~~
1050 ~~or admissions; goods acquired for dealer's own use and~~



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1051 ~~subsequently resold; additional powers of department.-~~

1052 (1) (a) ~~If In the event~~ purchases are returned to a dealer
1053 by the purchaser or consumer after the tax imposed by this
1054 chapter has been collected from or charged to the account of the
1055 consumer or user, the dealer is ~~shall be~~ entitled to
1056 reimbursement of the amount of tax collected or charged by the
1057 dealer, in the manner prescribed by the department.

1058 (b) A registered dealer that purchases property for the
1059 dealer's own use, pays tax on acquisition, and sells the
1060 property subsequent to acquisition without ~~ever~~ having used the
1061 property is entitled to reimbursement, in the manner prescribed
1062 by the department, of the amount of tax paid on the property's
1063 acquisition.

1064 (c) If the tax has not been remitted by a dealer to the
1065 department, the dealer may deduct the same in submitting his or
1066 her return upon receipt of a signed statement by ~~of~~ the dealer
1067 as to the gross amount of such refunds during the period covered
1068 by the ~~said~~ signed statement, which may ~~period shall~~ not be
1069 longer than 90 days. The department shall issue to the dealer an
1070 official credit memorandum equal to the net amount remitted by
1071 the dealer for such tax collected or paid. Such memorandum shall
1072 be accepted by the department at full face value from the dealer
1073 to whom it is issued upon, ~~in~~ the remittance of ~~for~~ subsequent
1074 taxes accrued under ~~the provisions of~~ this chapter. If a dealer
1075 has retired from business and ~~has~~ filed a final return, a refund



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of tax may be made if it can be established to the satisfaction of the department that the tax was not due.

(2) A dealer who has paid the tax imposed by this chapter on tangible personal property sold under a retained title, conditional sale, or similar contract, or under a contract in which ~~wherein~~ the dealer retains a security interest in the property pursuant to chapter 679, may take credit or obtain a refund for the tax paid by the dealer on the unpaid balance due him or her when he or she repossesses the property, ~~with or without judicial process,~~ the property within 12 months after following the month in which the property was repossessed. If ~~When~~ such repossessed property is resold, the sale is subject in all respects to the tax imposed by this chapter.

(3) Except as provided in subsection (4), a dealer who has paid the tax imposed by this chapter on tangible personal property or services may take a credit or obtain a refund for any tax paid by the dealer on the unpaid balance due on worthless accounts within 12 months after following the month in which the bad debt has been charged off for federal income tax purposes. If any accounts so charged off for which a credit or refund has been obtained are subsequently, ~~thereafter~~ in whole or in part, paid to the dealer, the amount so paid shall be included in the first return filed after such collection and the tax paid accordingly.

(4) With respect to the payment of taxes on purchases made



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1101 through a private-label credit card program:

1102 (a) If consumer accounts or receivables are found to be
1103 worthless or uncollectible, the dealer may claim a credit for,
1104 or obtain a refund of, the tax remitted by the dealer on the
1105 unpaid balance due if:

1106 1. The accounts or receivables have been charged off as
1107 bad debt on the lender's books and records on or after January
1108 1, 2014;

1109 2. A credit was not previously claimed and a refund was
1110 not previously allowed on any portion of the accounts or
1111 receivables; and

1112 3. The credit or refund is claimed within 12 months after
1113 the month in which the bad debt has been charged off by the
1114 lender for federal income tax purposes.

1115 (b) If the dealer or the lender subsequently collects, in
1116 whole or in part, the accounts or receivables for which a credit
1117 or refund has been granted under paragraph (a), the dealer shall
1118 include the taxable percentage of the amount collected in the
1119 first return filed after the collection and pay the tax on the
1120 portion of that amount for which a credit or refund was granted.

1121 (c) The credit or refund allowed includes all credit sale
1122 transaction amounts that are outstanding in the specific
1123 private-label credit card account or receivable at the time the
1124 account or receivable is charged off, regardless of the date on
1125 which the credit sale transaction actually occurred.



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1126 (d) A dealer must use one of the following methods to
1127 determine the amount of the credit or refund:

1128 1. An apportionment method to substantiate the amount of
1129 tax imposed under this chapter which is included in the bad debt
1130 to which the credit or refund applies. The method must use the
1131 dealer's Florida and non-Florida sales, the dealer's taxable and
1132 nontaxable sales, and the amount of tax the dealer remitted to
1133 this state; or

1134 2. A specified percentage of the accounts or receivables
1135 giving rise to the credit or refund, which is derived from a
1136 sampling of the dealer's or lender's records in accordance with
1137 a methodology agreed upon by the department and the dealer.

1138 (e) For purposes of computing the credit or refund,
1139 payments on the accounts or receivables shall be allocated based
1140 on the terms and conditions of the contract between the dealer
1141 or lender and the consumer.

1142 (f) The credit or refund for tax on bad debt may be
1143 claimed on any return filed by an entity related by a direct or
1144 indirect common ownership of 50 percent or more.

1145 (g) The amount of the credit or refund that a dealer is
1146 eligible to recover under this subsection is limited to 64.4
1147 percent of the tax paid to the department which is attributable
1148 to bad debt.

1149 (h) As used in this subsection, the term:

1150 1. "Dealer's affiliates" means an entity affiliated with



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the dealer under 26 U.S.C. s. 1504 or an entity that would be an affiliate under that section if the entity were a corporation.

2. "Lender" means a person who owns or has owned a private-label credit card account or an interest in a private-label credit card receivable that:

a. The person purchased directly from a dealer who remitted the tax imposed under this chapter or from the dealer's affiliates, or that was transferred from a third party;

b. The person originated pursuant to that person's contract with a dealer who remitted the tax imposed under this chapter or with the dealer's affiliates; or

c. Is affiliated in the manner described under 26 U.S.C. s. 1504, regardless of whether the different entities are corporations, with a person described in sub-subparagraph a. or sub-subparagraph b. or with an assignee or other transferee of such person.

3. "Private-label credit card" means a charge card or credit card that carries, refers to, or is branded with the name or logo of a dealer and can be used for purchases from the dealer whose name or logo appears on the card or for purchases from the dealer's affiliates or franchises.

(6)(4)(a) The department shall:

(a) Design, prepare, print and furnish to all dealers, except dealers filing through electronic data interchange, or make available or prescribe to the dealers, all necessary forms



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1176 for filing returns and instructions to ensure a full collection
1177 from dealers and an accounting for the taxes due. The, ~~but~~
1178 failure of a ~~any~~ dealer to secure such forms does not relieve
1179 the dealer from the payment of the tax at the time and in the
1180 manner provided.

1181 (b) ~~The department shall~~ Prescribe the format and
1182 instructions necessary for filing returns in a manner that is
1183 initiated through an electronic data interchange to ensure a
1184 full collection from dealers and an accounting for the taxes
1185 due. The failure of a ~~any~~ dealer to use such format does not
1186 relieve the dealer from the payment of the tax at the time and
1187 in the manner provided.

1188 (7) ~~(5)~~ The department and its assistants are ~~hereby~~
1189 authorized and empowered to administer the oath for the purpose
1190 of enforcing and administering ~~the provisions of~~ this chapter.

1191 (8) ~~(6)~~ The department may ~~has authority to~~ adopt rules
1192 ~~pursuant to ss. 120.536(1) and 120.54 to~~ administer and enforce
1193 ~~the provisions of this section~~ chapter.

1194 (5) ~~(7)~~ ~~If The department, where~~ admissions, license fees,
1195 ~~or~~ rental payments, or payments for services are made and
1196 ~~thereafter~~ returned to ~~the~~ payors after the taxes ~~thereon~~ have
1197 been paid, the department shall return or credit the taxpayer
1198 for taxes ~~so~~ paid on the moneys returned in the same manner as
1199 ~~is~~ provided for returns or credits of taxes if ~~where~~ purchases
1200 or tangible personal property are returnable to a dealer.



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1201 Section 14. Subsection (5) of section 213.0535, Florida
1202 Statutes, is amended to read:

1203 213.0535 Registration Information Sharing and Exchange
1204 Program.—

1205 (5) A ~~Any~~ provision of law imposing confidentiality upon
1206 data shared under this section, including, but not limited to, a
1207 ~~any~~ provision imposing penalties for disclosure, applies to
1208 recipients of this data and their employees. Data exchanged
1209 under this section may not be provided to a ~~any~~ person or entity
1210 other than a person or entity administering the tax or licensing
1211 provisions of those provisions ~~of law~~ enumerated in paragraph
1212 (4) (a), and such data may not be used for any purpose other than
1213 for enforcing those tax or licensing provisions. This subsection
1214 does not prevent a level-two participant from publishing
1215 statistics classified so as to prevent the identification of
1216 particular accounts, reports, declarations, or returns. However,
1217 statistics may not be published if they contain data pertaining
1218 to fewer than three taxpayers or if the statistics are prepared
1219 for geographic areas below the county level and contain data
1220 pertaining to fewer than 10 taxpayers. This subsection does not
1221 authorize the publishing of statistics that could be used to
1222 calculate the gross receipts or income of any individual
1223 taxpayer. Statistics may not be published under this section if
1224 a single taxpayer has remitted more than 33 percent of the tax
1225 that is the subject of the statistics. Statistics published



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under this subsection must relate only to tourist development taxes imposed under s. 125.0104, the tourist impact tax imposed under s. 125.0108, convention development taxes imposed under s. 212.0305, or the municipal resort tax authorized under chapter 67-930, Laws of Florida. This subsection does not prevent the Department of Revenue from meeting the requirements of s. 125.0104(3) (h) .

Section 15. Effective July 1, 2014, paragraph (c) of subsection (1) and subsection (5) of section 220.183, Florida Statutes, are amended to read:

220.183 Community contribution tax credit.—

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

(c) The total amount of tax credit which may be granted for all programs approved under this section, s. 212.08(5)(p), and s. 624.5105 is \$18.4 ~~\$10.5~~ million annually for projects that provide homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071~~(19)~~ and ~~(28)~~ and \$3.5 million annually for all other projects.

(5) EXPIRATION.—The provisions of this section, except paragraph (1)(e), ~~shall~~ expire and are ~~be~~ void on June 30, 2016 ~~2015~~.

Section 16. Effective July 1, 2014, paragraph (c) of subsection (3) of section 288.9914, Florida Statutes, is amended



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1251 to read:

1252 288.9914 Certification of qualified investments;
1253 investment issuance reporting.—

1254 (3) REVIEW.—

1255 (c) The department may not approve a cumulative amount of
1256 qualified investments that may result in the claim of more than
1257 \$216.34 ~~\$178.8~~ million in tax credits during the existence of
1258 the program or more than \$36.6 million in tax credits in a
1259 single state fiscal year. However, the potential for a taxpayer
1260 to carry forward an unused tax credit may not be considered in
1261 calculating the annual limit.

1262 Section 17. Effective January 1, 2015, subsection (5) of
1263 section 624.4094, Florida Statutes, is amended to read:

1264 624.4094 Bail bond premiums.—

1265 ~~(5) This section does not affect the reporting or payment~~
1266 ~~of insurance premium taxes under ss. 624.509, 624.5091, and~~
1267 ~~624.5092, and the insurance premium tax and related excise taxes~~
1268 ~~shall continue to be calculated using gross bail bond premiums.~~

1269 Section 18. Effective January 1, 2015, subsections (1) and
1270 (8) of section 624.509, Florida Statutes, are amended to read:

1271 624.509 Premium tax; rate and computation.—

1272 (1) In addition to the license taxes provided for in this
1273 chapter, each insurer shall also annually, and on or before
1274 March 1 in each year, except as to wet marine and transportation
1275 insurance taxed under s. 624.510, pay to the Department of



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1276 Revenue a tax on insurance premiums, premiums for title
1277 insurance, or assessments, including membership fees and policy
1278 fees and gross deposits received from subscribers to reciprocal
1279 or interinsurance agreements, and on annuity premiums or
1280 considerations, received during the preceding calendar year, the
1281 amounts thereof to be determined as set forth in this section,
1282 to wit:

1283 (a) An amount equal to 1.75 percent of the gross amount of
1284 such receipts on account of life and health insurance policies
1285 covering persons resident in this state and on account of all
1286 other types of policies and contracts, except annuity policies
1287 or contracts taxable under paragraph (b) and bail bond policies
1288 or contracts taxable under paragraph (c), covering property,
1289 subjects, or risks located, resident, or to be performed in this
1290 state, omitting premiums on reinsurance accepted, and less
1291 return premiums or assessments, but without deductions:

- 1292 1. For reinsurance ceded to other insurers;
- 1293 2. For moneys paid upon surrender of policies or
1294 certificates for cash surrender value;
- 1295 3. For discounts or refunds for direct or prompt payment
1296 of premiums or assessments; and
- 1297 4. On account of dividends of any nature or amount paid
1298 and credited or allowed to holders of insurance policies;
1299 certificates; or surety, indemnity, reciprocal, or
1300 interinsurance contracts or agreements; ~~and~~



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1301 (b) An amount equal to 1 percent of the gross receipts on
1302 annuity policies or contracts paid by holders thereof in this
1303 state; and—

1304 (c) An amount equal to 1.75 percent of the direct written
1305 premiums for bail bonds, excluding any amounts retained by
1306 licensed bail bond agents or licensed managing general agents.

1307 (8) ~~From and after July 1, 1980,~~ The premium tax
1308 authorized by this section may ~~shall~~ not be imposed on: ~~upon~~

1309 (a) Any portion of the title insurance premium retained by
1310 a title insurance agent or agency; or

1311 (b) Receipts of annuity premiums or considerations paid by
1312 holders in this state if the tax savings derived are credited to
1313 the annuity holders. Upon request by the Department of Revenue,
1314 an ~~any~~ insurer availing itself of this provision shall submit to
1315 the department evidence that ~~which~~ establishes that the tax
1316 savings derived have been credited to annuity holders. As used
1317 in this paragraph subsection, the term "holders" includes ~~shall~~
1318 ~~be deemed to include~~ employers contributing to an employee's
1319 pension, annuity, or profit-sharing plan.

1320 Section 19. Effective July 1, 2014, paragraph (c) of
1321 subsection (1) and subsection (6) of section 624.5105, Florida
1322 Statutes, are amended to read:

1323 624.5105 Community contribution tax credit; authorization;
1324 limitations; eligibility and application requirements;
1325 administration; definitions; expiration.—



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

(c) The total amount of tax credit which may be granted for all programs approved under this section and ss. 212.08(5) (p) and 220.183 is \$18.4 ~~\$10.5~~ million annually for projects that provide homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071(19) ~~and (28)~~ and \$3.5 million annually for all other projects.

(6) EXPIRATION.—The provisions of this section, except paragraph (1) (e), ~~shall~~ expire and are ~~be~~ void on June 30, 2016 ~~2015~~.

Section 20. Effective January 1, 2015, subsection (2) of section 627.7711, Florida Statutes, is amended to read

627.7711 Definitions.—As used in this part, the term:

(2) "Premium" means the charge, as specified by rule of the commission, which ~~that~~ is made by a title insurer for a title insurance policy, including the charge for performance of primary title services by a title insurer or title insurance agent or agency, and incurring the risks incident to such policy, under the several classifications of title insurance contracts and forms, ~~and upon which charge a premium tax is paid under s. 624.509.~~ As used in this part or in any other law, with respect to title insurance, the word "premium" does not include a commission.

Section 21. Sales tax holiday for Energy Star and WaterSense products.—



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1351 (1) The tax levied under chapter 212, Florida Statutes,
1352 may not be collected during the period from 12:01 a.m. on
1353 September 19, 2014, through 11:59 p.m. on September 21, 2014, on
1354 the first \$1,500 of the sales price of a new Energy Star product
1355 or WaterSense product. However, a person is limited to one
1356 purchase of each specific type of Energy Star or WaterSense
1357 product listed in paragraph (2) (a) or paragraph (2) (b) with a
1358 sales price of \$500 or more. A second or subsequent purchase of
1359 a specific type of Energy Star product or WaterSense product
1360 with a sales price of \$500 or more is subject to tax.

1361 (2) As used in this section, the term:

1362 (a) "Energy Star product" means a room air conditioner,
1363 air purifier, ceiling fan, clothes washer, clothes dryer,
1364 dehumidifier, dishwasher, freezer, refrigerator, water heater,
1365 swimming pool pump, or package of light bulbs that is designated
1366 by the United States Environmental Protection Agency and the
1367 United States Department of Energy as meeting or exceeding each
1368 agency's requirements under the Energy Star program and that is
1369 affixed with an Energy Star label.

1370 (b) "WaterSense product" means a bathroom sink faucet,
1371 faucet accessory, high-efficiency toilet or urinal, showerhead,
1372 or weather or sensor-based irrigation controller that is
1373 recognized as water efficient by the WaterSense program
1374 sponsored by the United States Environmental Protection Agency
1375 and that is affixed with a WaterSense label.



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1376 (3) The Department of Revenue may, and all conditions are
1377 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1378 and 120.54, Florida Statutes, to administer this section.

1379 Section 22. (1) The tax levied under chapter 212, Florida
1380 Statutes, may not be collected during the period from 12:01 a.m.
1381 on August 1, 2014, through 11:59 p.m. on August 3, 2014, on the
1382 sale of:

1383 (a) Clothing, wallets, or bags, including handbags,
1384 backpacks, fanny packs, and diaper bags, but excluding
1385 briefcases, suitcases, and other garment bags, having a sales
1386 price of \$100 or less per item. As used in this paragraph, the
1387 term "clothing" means:

1388 1. Any article of wearing apparel intended to be worn on
1389 or about the human body, excluding watches, watchbands, jewelry,
1390 umbrellas, and handkerchiefs; and

1391 2. All footwear, excluding skis, swim fins, roller blades,
1392 and skates.

1393 (b) School supplies having a sales price of \$15 or less
1394 per item. As used in this paragraph, the term "school supplies"
1395 means pens, pencils, erasers, crayons, notebooks, notebook
1396 filler paper, legal pads, binders, lunch boxes, construction
1397 paper, markers, folders, poster board, composition books, poster
1398 paper, scissors, cellophane tape, glue or paste, rulers,
1399 computer disks, protractors, compasses, and calculators.

1400 (2) The tax levied under chapter 212, Florida Statutes,



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1401 may not be collected during the period from 12:01 a.m. on August
1402 1, 2014, through 11:59 p.m. on August 3, 2014, on the first \$750
1403 of the sales price of personal computers or personal computer-
1404 related accessories purchased for noncommercial home or personal
1405 use. As used in this subsection, the term:

1406 (a) "Personal computers" includes electronic book readers,
1407 laptops, desktops, handhelds, tablets, and tower computers. The
1408 term does not include cellular telephones, video game consoles,
1409 digital media receivers, or devices that are not primarily
1410 designed to process data.

1411 (b) "Personal computer-related accessories" includes
1412 keyboards, mice, personal digital assistants, monitors, other
1413 peripheral devices, modems, routers, and nonrecreational
1414 software, regardless of whether the accessories are used in
1415 association with a personal computer base unit. The term does
1416 not include furniture or systems, devices, software, or
1417 peripherals designed or intended primarily for recreational use.

1418 (c) "Monitors" does not include devices that have a
1419 television tuner.

1420 (3) The tax exemptions provided in this section do not
1421 apply to sales within a theme park or entertainment complex as
1422 defined in s. 509.013(9), Florida Statutes, within a public
1423 lodging establishment as defined in s. 509.013(4), Florida
1424 Statutes, or within an airport as defined in s. 330.27(2),
1425 Florida Statutes.



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1426 (4) The Department of Revenue may, and all conditions are
1427 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1428 and 120.54, Florida Statutes, to administer this section.

1429 Section 23. (1) The tax levied under chapter 212, Florida
1430 Statutes, may not be collected during the period from 12:01 a.m.
1431 on May 31, 2014, through 11:59 p.m. on June 8, 2014, on the sale
1432 of:

1433 (a) A portable self-powered light source selling for \$20
1434 or less.

1435 (b) A portable self-powered radio, two-way radio, or
1436 weatherband radio selling for \$50 or less.

1437 (c) A tarpaulin or other flexible waterproof sheeting
1438 selling for \$50 or less.

1439 (d) A self-contained first-aid kit selling for \$30 or
1440 less.

1441 (e) A ground anchor system or tie-down kit selling for \$50
1442 or less.

1443 (f) A gas or diesel fuel tank selling for \$25 or less.

1444 (g) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-
1445 volt batteries, excluding automobile and boat batteries, selling
1446 for \$30 or less.

1447 (h) A nonelectric food storage cooler selling for \$30 or
1448 less.

1449 (i) A portable generator used to provide light or
1450 communications or preserve food in the event of a power outage



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1451 selling for \$750 or less.

1452 (j) Reusable ice selling for \$10 or less.

1453 (2) The Department of Revenue may, and all conditions are
1454 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1455 and 120.54, Florida Statutes, to administer this section.

1456 (3) The tax exemptions provided in this section do not
1457 apply to sales within a theme park or entertainment complex as
1458 defined in s. 509.013(9), Florida Statutes, within a public
1459 lodging establishment as defined in s. 509.013(4), Florida
1460 Statutes, or within an airport as defined in s. 330.27(2),
1461 Florida Statutes.

1462 Section 24. For fiscal year 2014-2015, the sum of \$43,941
1463 of nonrecurring funds is appropriated from the General Revenue
1464 Fund to the Department of Revenue for the purpose of
1465 administering the sales tax holiday for Energy Star and
1466 WaterSense products.

1467 Section 25. For the 2013-2014 fiscal year, the sum of
1468 \$223,048 in nonrecurring funds is appropriated from the General
1469 Revenue Fund to the Department of Revenue for the purpose of
1470 administering the provisions of this act relating to the tax
1471 exemption for specified school supplies. Funds from the
1472 appropriation that remain unexpended or unencumbered as of June
1473 30, 2014, shall revert and be reappropriated for the same
1474 purpose in the 2014-2015 fiscal year.

1475 Section 26. For the 2013-2014 fiscal year, the sum of



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1476 \$280,912 in nonrecurring funds is appropriated from the General
1477 Revenue Fund to the Department of Revenue for purposes of
1478 administering the tax exemptions for the purchase of tangible
1479 personal property relating to hurricane preparedness specified
1480 under this act.

1481 Section 27. Except as otherwise expressly provided in this
1482 act, this act shall take effect upon becoming a law.