

# POST Legislative

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# REVIEW



## 2010

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**Changes to Florida Tax and  
Child Support Enforcement Laws**





The Florida Department of Revenue has compiled this Post Legislative Review to provide information about general laws enacted by the Florida Legislature during the 2010 Legislative Session.

This booklet should be used for reference only. The discussion of each item is brief and may not include every detail of the law that could affect a particular taxpayer or child support enforcement customer. Before applying the changes to a specific decision on taxes or child support, please review the applicable statute or Department rule. For current statutes, please visit the Florida Legislature's website at [www.leg.state.fl.us](http://www.leg.state.fl.us).

If you have questions about child support issues, you may call the Child Support Enforcement Program at (800) 622-5437, or you may visit your local office. The addresses of local child support offices can be found on our website at <http://dor.myflorida.com/dor/childsupport/phone.html>.

If you have questions about tax issues, you may call Taxpayer Services at (800) 352-3671, or you may request a written response to a tax question by writing to Taxpayer Services, Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112.

For additional information about the Florida Department of Revenue, please visit our web site at [www.myflorida.com/dor](http://www.myflorida.com/dor).

We hope you find this information useful. We welcome your comments and suggestions. Please write to our Office of Legislative and Cabinet Services at P.O. Box 5906, Tallahassee, Florida 32314-5906, or e-mail [thomasd@dor.state.fl.us](mailto:thomasd@dor.state.fl.us).



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The following abbreviations are used in this publication:

Ch. – Chapter

Chs. – Chapters

Clerk – Clerk of the Court

CS – Committee Substitute

Eng. – Engrossed

F.S. – Florida Statutes

HB – House Bill

L.O.F. – Laws of Florida

SB – Senate Bill

s. – section

ss. – sections



# CHILD SUPPORT ENFORCEMENT

## ➤ Administrative Establishment of Paternity and Support Orders

*Effective Date:* June 3, 2010

*Statute Reference:* Sections 409.256 and 409.2563, F.S.

*Chapter Law:* Sections 7 and 8, 2010-187 (CS/CS/CS SB 694)

Replaces the terms “custodian” and “caretaker relative” with “caregiver,” defined as a person other than the mother, father or putative father, who has physical custody of the child or with whom the child primarily resides.

Authorizes the Department to refer support order proceedings to the Division of Administrative Hearings when the Department determines that an evidentiary hearing is appropriate.

## ➤ Birth Certificates

*Effective Date:* June 3, 2010

*Statute Reference:* Sections 382.013, 382.015, 382.016, and 741.01, F.S.

*Chapter Law:* Sections 3, 4, 5 and 15, 2010-187 (CS/CS/CS SB 694)

Provides that an application for a marriage license must allow both parties in a marriage to state under oath in writing if they are the parents of a child(ren) born in Florida and to identify any such child(ren) they have in common so that the Office of Vital Statistics can issue an amended birth certificate that names the father. Requires the Office of Vital Statistics to amend a child's birth certificate to include the name of the legal father when a final judgment of dissolution of marriage requires the former husband to pay child support.

## ➤ Child Support Guidelines

*Effective Date:* January 1, 2011

*Statute Reference:* Sections 61.29 and 61.30, F.S.

*Chapter Law:* Sections 4 and 5, 2010-199 (CS/HB 907)

Provides that each parent has an obligation to support his or her child, that the guidelines schedule is based on the parents' combined net income as if the parents were living together and that the guidelines encourage fair and efficient settlement of support issues.

Adds that when information about a parent's income is unavailable in a child support proceeding, income shall be automatically imputed to the parent and there is a rebuttable presumption that the parent has income equivalent to the median income of a year-round, full time worker as derived from the current population reports or replacement reports published by the U.S. Census Bureau.

Specifies how a court may impute income in an amount other than the median income. To do so the court must conclude that the unemployment or underemployment is voluntary and identify the amount and source of the imputed income for which the party is qualified.

Changes how support is determined for a parent with a net income that is less than \$850 per month. Specifies that the obligor parent's support payment shall be calculated as the lesser of the obligor parent's dollar share of the total minimum support amount and 90 percent of the difference between the obligor's net monthly income and the current poverty guidelines as updated in the U.S. Department of Health and Human Services Federal Register for a single individual living alone.

Deletes the requirement to reduce child care costs by 25 percent before adding them to the basic support obligation.

Adds the impact of the Child & Dependent Care Tax Credit and Earned Income Tax Credit as a basis for deviating from the guideline amount.

Changes the guidelines deviation for significant time-sharing (shared parenting). The percentage of overnights that may be considered as significant time-sharing is reduced from 40 percent of the overnights a child spends with one parent to 20 percent.

Changes the amount of time that triggers a mandatory deviation from the guideline amount for substantial time-sharing from 40 percent of the overnights to 20 percent.

➤ **Child Support Orders**

*Effective Date:*                      *October 1, 2010*

*Statute Reference:*                *Section 61.13, F.S.*

*Chapter Law:*                        *Section 3, 2010-199 (CS/HB 907)*

Requires the court to include language in all support orders and income deduction orders entered on or after October 1, 2010, that support terminates on a child's 18<sup>th</sup> birthday, unless the parties agree or the court finds that support continues if the 18 year old is still in high school, is performing in good faith and is scheduled to graduate before turning 19, or is disabled.

Requires that support orders for multiple children include a schedule stating the amount of the monthly child support obligation for all the children at the time of the order and the amount that will be owed for any remaining children after one or more of the children are no longer entitled to receive support. The order must specify the month, day, and year that the reduction or termination of child support becomes effective.

➤ **Clerk of Court Services**

*Effective Date:*                      *June 3, 2010*

*Statute Reference:*                *Section 61.13, F.S.*

*Chapter Law:*                        *Section 1, 2010-187 (CS/CS/CS SB 694)*

Restores the ability of parents to request that the clerk of court depository process support payments in non-Title IV-D cases.

➤ **Electronic Filing**

*Effective Date:* June 3, 2010

*Statute Reference:* Section 409.259, F.S.

*Chapter Law:* Section 12, 2010-187 (CS/CS/CS SB 694)

Extends the deadline for electronic filing in Title IV-D cases until the Child Support Automated Management System is completed.

➤ **Federal Waiver**

*Effective Date:* June 3, 2010

*Statute Reference:* Section 409.2567, F.S.

*Chapter Law:* Section 11, 2010-187 (CS/CS/CS SB 694)

Authorizes the Department to request a waiver from the federal requirement for individuals to submit an application for child support services if the estimated increase in federal funding would exceed any additional cost to the State if the waiver is granted.

➤ **Medical Support**

*Effective Date:* June 3, 2010 and October 1, 2010

*Statute Reference:* Sections 61.13 and 409.25635, F.S.

*Chapter Law:* Sections 1, 9, and 13, 2010-187 (CS/CS/CS SB 694)

Provides that in a proceeding for medical support only, each parent shares the cost of the child's noncovered medical expenses and not the cost of health insurance. Clarifies that the Department may add a periodic payment to an income deduction notice for repayment of noncovered medical expenses. Requires the Agency for Health Care Administration to provide the Department with information received from health insurers and other entities concerning persons who have health insurance.

➤ **Modification of Support Orders**

*Effective Date:* November 1, 2010

*Statute Reference:* Section 409.2564, F.S.

*Chapter Law:* Section 10, 2010-187 (CS/CS/CS SB 694)

Provides that when the Department reviews a judicial support order and the review shows that the order should be modified, the Department may file a petition to modify the order with the court. The petition, a proposed order, child support guideline worksheet and financial affidavits are served by regular mail on a party who requests support order review. A party who does not request support order review is served by the sheriff or other process server. If neither parent files a timely objection to the proposed order with the court, the court may modify the support order without a hearing.

➤ **Out-of-Court Settlements**

*Effective Date:* November 1, 2010

*Statute Reference:* Section 409.2564, F.S.

*Chapter Law:* Section 10, 2010-187 (CS/CS/CS SB 694)

Removes the requirement to reduce the retroactive support assigned to the State when the obligor agrees to entry of a support order.

➤ **Payment Processing**

*Effective Date:* June 3, 2010

*Statute Reference:* Section 409.2558, F.S.

*Chapter Law:* Section 6, 2010-187 (CS/CS/CS SB 694)

Authorizes the Department to process, as program income, payments of less than \$1.00 on closed cases and those that are disbursed by check and are not cashed as program income. Allows the Department to offset refunds to reimburse the State for financial losses incurred due to bad check expenses and previous overpayments.

➤ **Privatization Report**

*Effective Date:* May 27, 2010

*Statute Reference:* Section 409.25575, F.S.

*Chapter Law:* Section 123, 2010-102 (CS/CS/SB 1412)

Removes the requirement for the Department to submit an annual report regarding quality performance, outcome measure attainment, and cost efficiency on privatization of services related to child support.

➤ **Written Declaration of Income**

*Effective Date:* June 3, 2010

*Statute Reference:* Sections 61.30 and 409.2563, F.S.

*Chapter Law:* Sections 2 and 8, 2010-187 (CS/CS/CS SB 694)

Allows the Department to submit financial information by written declaration submitted under penalty of perjury instead of an affidavit when a person who is receiving public assistance does not cooperate in a proceeding to establish a support order.

## COMMUNICATIONS SERVICES TAX

### ➤ Bad Debts

*Effective Date:* July 1, 2010 (Retroactive to July 1, 2000)

*Statute Reference:* Section 202.29(4), F.S.

*Chapter Law:* 2010-83 (HB 281)

Allows communications services tax dealers to use a proportionate method to allocate bad debts deducted from the state tax or any local jurisdiction tax due. Allocation methods may be based on current gross taxes due or another method approved by the Department. Limits the amount deducted to the amount of tax due. This provision is remedial and retroactive.

### ➤ Residential Exemption

*Effective Date:* May 27, 2010

*Statute Reference:* Section 202.125(1), F.S.

*Chapter Law:* Section 4, 2010-138 (CS HB 7157, 1<sup>st</sup> Eng.)

Clarifies that the exemption for residential communications services does not include any transient public lodging establishment as defined in Ch. 509, F.S.

### ➤ Tax Rates

*Effective Date:* May 28, 2010 (Applies to services billed on or after August 1, 2010)

*Statute Reference:* Sections 202.12(1)(a), 202.125(1), and 203.01(1)(b), F.S.

*Chapter Law:* Sections 1, 2, 3, and 5, 2010-149 (CS/SB 2024, 2<sup>nd</sup> Eng.)

For communications services billed on or after August 1, 2010, reduces the communications services tax rate from 6.8 percent to 6.65 percent (-.15 percent) and increases the gross receipts tax rate on communications services from 2.37 percent to 2.52 percent (+.15 percent). Preserves the existing residential exemption for state sales tax on this increased percentage of gross receipts tax, ensuring no person would pay any additional tax. Allows a communications services dealer to collect a combined communications services tax rate if the components of the tax collected are properly shown on the dealer's tax return.

## CORPORATE INCOME TAX

### ➤ Additions to Adjusted Federal Income – Entertainment Industry Financial Incentive Program

*Effective Date:* May 28, 2010

*Statute Reference:* Section 220.13(1)(a)15., F.S.

*Chapter Law:* Section 12, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Requires taxpayers to add back any costs to get an Entertainment Industry Financial Incentive Program tax credit that is deducted from or used to reduce federal taxable income for the tax year.

➤ **Additions to Adjusted Federal Income – Florida Tax Credit Scholarship Program**

*Effective Date:* July 1, 2010 (Retroactive to tax credits for the periods January 1, 2002 - June 30, 2010, and after June 30, 2010)

*Statute Reference:* Section 220.13(1)(a)11., F.S.

*Chapter Law:* Sections 6 and 7, 2010-24 (CS/SB 2126, 2<sup>nd</sup> Eng.)

Provides that credits against corporate income tax for contributions to nonprofit scholarship-funding organizations are not allowed both as a deduction from income and a tax credit. The same expenses may not be added back to income more than once.

➤ **Conform to Internal Revenue Code**

*Effective Date:* May 27, 2010 (Retroactive to January 1, 2010)

*Statute Reference:* Section 220.03(1) and (2), F.S.

*Chapter Law:* 2010-142 (HB 7219)

Updates the references in the Florida Income Tax Code to conform to the United States Internal Revenue Code in effect on January 1, 2010.

➤ **Entertainment Industry Tax Credit**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 220.1899, F.S.

*Chapter Law:* Section 14, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Beginning July 1, 2011, the tax credit against corporate income tax awarded by the Office of Tourism, Trade, and Economic Development under the Entertainment Industry Financial Incentive Program may be taken against the amount of tax due on the taxpayer's Florida corporate income tax return. Taxpayers may carry forward any portion of the credit that cannot be used for up to five years after the date the credit is awarded.

➤ **Jobs for the Unemployed Tax Credit**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 220.1896, F.S.

*Chapter Law:* Section 13, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Allows a \$1,000 tax credit to a target industry business for each regular, full-time employee who works for a period of at least 12 months, was unemployed for at least 30 days at the time of hiring, and was hired on or after July 1, 2010. An eligible business must apply to the Office of Tourism, Trade, and Economic Development. The Office, along with Enterprise Florida, Inc., will process the application and issue a certification letter or a denial notice to the applicant. The Office will send the Department a copy of the certification letter. The business may take the credit against corporate income tax due. The portion of the credit that cannot be used in the year the credit is granted may be used the following year.

Any person fraudulently claiming the tax credit will be subject to a mandatory 100 percent penalty and may be found guilty of a second-degree misdemeanor. The Department is authorized to adopt rules to administer these provisions, which will remain in effect as long as the taxpayer is eligible to claim this credit.

The tax credit expires on June 30, 2012. Taxpayers awarded a credit in the second year of the program may carry forward the credit for one year.

➤ **Order of Tax Credits**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 220.02(8), F.S.

*Chapter Law:* Section 11, 2010-147 (CS/HB 1752, 2<sup>nd</sup> Eng.)

Provides that an Entertainment Industry Financial Incentive Program tax credit and the Jobs for Unemployed tax credit are the last two credits in the order in which credits can be claimed against the corporate income tax.

➤ **Renewable Energy Technologies Investment Tax Credit**

*Effective Date:* May 27, 2010 (Retroactive to July 1, 2008)

*Statute Reference:* Section 213.053(8)(y), F.S.

*Chapter Law:* Section 15, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Provides that the application process for the renewable energy technologies investment tax credit is administered by the Florida Energy and Climate Commission.

## **DOCUMENTARY STAMP TAX**

➤ **Administrative Fee on Trustee Deed**

*Effective Date:* May 27, 2010

*Statute Reference:* N/A

*Chapter Law:* Section 13, 2010-134 (CS/CS/HB 1411, 3<sup>d</sup> Eng.)

Imposes a \$50 administrative fee per trustee deed for each deed recorded for foreclosure procedures under ss. 721.855 and 721.856, F.S. Requires the fee to be paid and remitted at the same time and in the same manner as the documentary stamp taxes. Requires the Clerk to remit the fees collected to the Department for deposit into the State Courts Revenue Trust Fund.

➤ **Tax on Short Sales**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 201.02(1), F.S.

*Chapter Law:* 2010-32 (CS/HB 109)  
Section 3, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Provides that consideration for a short sale does not include unpaid indebtedness encumbering the property that is forgiven or released by a mortgagee. Defines “short sales” as a purchase and sale in which all the following apply:

- The grantor’s interest in the real property is encumbered by a mortgage or mortgages securing indebtedness in an aggregate amount greater than the purchase price paid by the grantee;
- A mortgagee releases the real property from its mortgage in exchange for a partial payment of less than the total of the outstanding mortgage indebtedness;
- A direct or indirect interest in the property is not received by the releasing mortgagee; and
- The releasing mortgagee is not controlled by or related to the grantor or the grantee.

## **ECONOMIC DEVELOPMENT**

➤ **Building Materials Used in an Enterprise Zone**

*Effective Date:* May 27, 2010 (2010-138)  
July 1, 2010 (2010-147)

*Statute Reference:* Section 212.08(5)(g), F.S.

*Chapter Law:* Section 7, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)  
Section 9, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Effective May 27, 2010, allows for a single application for a refund of tax paid on building materials used in the rehabilitation of property located in an enterprise zone for multiple, contiguous parcels. Clarifies that the owner of the property when the improvements are made is entitled to the exemption. Moves the date by which an application for refund must be submitted after the rehabilitated property is first subject to assessment from September 1 to November 1.

Effective July 1, 2010, provides that condominium parcels and condominium properties are ineligible for the refund.

➤ **Entertainment Industry Financial Incentive Program**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 288.1254, F.S.

*Chapter Law:* Section 28, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)



Establishes a new Florida Film and Entertainment Incentive Program to allow qualified production companies producing a qualified production in Florida as a credit against their corporate income tax or sales tax liabilities. Requires a production company to apply to the Office of Film and Entertainment for qualification. Upon qualification, the Office of Film and Entertainment will recommend that the Office of Tourism, Trade, and Economic Development certify the amount of the tax credit to be awarded. Tax credits are awarded after the company completes production and submits a final report.

Production companies awarded a tax credit must make an irrevocable election to apply the credit against their corporate income tax liabilities, their sales tax liabilities, or a combination of both. Requires the Office of Tourism, Trade, and Economic Development to notify the Department of the election. Tax credits may be taken for tax periods beginning on or after July 1, 2011.

Non-corporate entities may elect to distribute the credit to their partners or members. The credit is limited to the tax liability for the applicable tax period. The amount of the unused credit may be carried forward to a succeeding tax year or reporting period for up to five years after the credit is awarded.

Production companies may transfer the credit with approval of the Office of Tourism, Trade, and Economic Development. Taxpayers who elected the credit as a sales tax credit are limited to a one-time transfer to one transferee. Taxpayers who elected the credit as a corporate income tax credit are limited to a one-time transfer to up to four transferees.

Allows taxpayers to relinquish the tax credit to the Department for 90 percent of the amount of the credit, subject to appropriation.

➤ **Manufacturing and Spaceport Investment Incentive Program**

*Effective Date:* May 28, 2010

*Statute Reference:* Section 288.1083, F.S.

*Chapter Law:* Section 21, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Authorizes a refund of state sales and use tax paid on purchases of eligible equipment used in Florida for manufacturing and spaceport activities. Requires eligible businesses to apply to the Office of Tourism, Trade, and Economic Development for certification of a tax refund allocation for fiscal years July 1, 2010 – June 30, 2011, and July 1, 2011 – June 30, 2012. Requires the Office to adopt emergency rules governing the procedures for application, allocation, and certification of the refund.

Upon certification by the Office, the eligible business is required to apply to the Department for the amount of the certified refund. The Department is authorized to adopt emergency rules to administer the refund application process.

The program is repealed on July 1, 2013.

➤ **Professional Sports Franchises**

*Effective Date:* May 27, 2010 (2010-140)  
May 28, 2010 (2010-147)

*Statute Reference:* Section 288.1162, F.S.

*Chapter Law:* Section 4, 2010-140 (CS/HB 7205, 1<sup>st</sup> Eng.)  
Section 35, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Directs the Auditor General to conduct audits to verify proper use of funds distributed to professional sports franchises and to notify the Department of any discrepancies for purposes of pursuing recovery of the funds.

➤ **Qualified Target Industry Businesses**

*Effective Date:* May 28, 2010 (2010-147)  
July 1, 2010 (2010-136)

*Statute Reference:* Section 288.106, F.S.

*Chapter Law:* Section 1, 2010-136 (CS/HB 7109)  
Section 18, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Extends the expiration date of the Tax Refund Program for Qualified Target Industry Businesses to June 30, 2020.

➤ **Spring Training Baseball Franchises**

*Effective Date:* May 27, 2010 (2010-140)  
May 28, 2010 (2010-147)

*Statute Reference:* Section 288.11621, F.S.

*Chapter Law:* Section 5, 2010-140 (CS/HB 7205, 1<sup>st</sup> Eng.)  
Section 36, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Provides for the certification of a spring training baseball franchise by the Office of Tourism, Trade, and Economic Development to receive state funding. Clarifies existing law provisions and adds new provisions for the program. Requires the Office of Tourism, Trade, and Economic Development to notify the Department when state funding is approved for a certified franchise and when a franchise has been decertified and is no longer approved to receive state funding.

## **FUEL TAX**

➤ **Biodiesel Manufacturers**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 206.874(7), F.S.

*Chapter Law:* 2010-195 (CS/SB 1730)

Provides an exemption for biodiesel fuel manufactured by a public or private secondary school that produces less than 1,000 gallons annually for sole use at the school or by its employees or students. Such schools are not required to register with the Department for fuel tax purposes.

➤ **Ninth Cent Distribution for Diesel Fuel**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 336.021(1)(c), F.S.

*Chapter Law:* Section 16, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Allows the “tier three” distribution of the ninth cent and local option fuel tax to local governments to occur before the “tier two” distribution.

## **INSURANCE PREMIUM TAX**

### ➤ **Florida Insurance Guaranty Association Recoupments**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 631.57(3), F.S.

*Chapter Law:* Section 4, 2010-49 (CS/CS/CS/HB 159)

Provides that Florida Insurance Guaranty Association regular assessment recoupments made by an insurance company for insolvencies on or after July 1, 2010, are considered premiums and subject to the insurance premium tax.

## **LOCAL GOVERNMENT**

### ➤ **Charter County and Regional Transportation System Surtax**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 212.055(1), F.S.

*Chapter Law:* Section 1, 2010-225 (CS/CS/CS/HB 1271, 2<sup>nd</sup> Eng.)

Changes the name of the Charter County Transportation System Surtax to the Charter County and Regional Transportation System Surtax. Authorizes each county that is within or under an interlocal agreement with a regional transportation or transit authority to levy the surtax at a rate of up to 1 percent. Requires a majority vote of the county electorate to approve the surtax. Expands the use of the revenues to include the expansion, operation, and maintenance of on-demand transportation services.

### ➤ **Osceola County Expressway Authority**

*Effective Date:* July 1, 2010

*Statute Reference:* Part XI, Chapter 348, F.S.

*Chapter Law:* Section 34, 2010-225 (CS/CS/CS/HB 1271, 2<sup>nd</sup> Eng.)

Establishes the Osceola County Expressway Authority. Exempts the Authority from taxes or assessments on any property acquired or used, any revenues received, or any bonds issued, their transfer, or income derived from the bonds. Provides that the exemption does not apply to any corporate income tax imposed on interest, income, or profits on debt obligations owned by corporations.

Provides that bonds issued by the Authority, their transfer, and the bond income (including any profits made on the sale of such bonds) are exempt from taxes or assessments. However, this exemption does not apply to any corporate income tax imposed by Ch. 220, F.S., on the interest, income, or profits on debt obligations owned by corporations.

➤ **Town of Grant-Valkaria**

*Effective Date:* May 26, 2010

*Statute Reference:* N/A

*Chapter Law:* 2010- 255 (HB 1121)

Provides the revenue sources for purposes of qualifying the Town of Grant-Valkaria for revenue sharing.

## **PROPERTY TAX OVERSIGHT**

➤ **Change of Ownership; Homestead Assessments**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 193.155, F.S.

*Chapter Law:* Section 1, 2010-109 (CS/HB 927)

Adds the following criteria under which the transfer of homestead property is not considered a change of ownership:

- The transfer is between legal and equitable title or equitable and equitable title and no additional person applies for a homestead exemption.
- The legal or equitable title being changed or transferred is between husband and wife.
- The transfer occurs by operation of law to the surviving spouse or minor child or children.

➤ **Change of Ownership; Assessment of Nonhomestead Residential Property; Assessment of Certain Residential and Nonresidential Real Property**

*Effective Date:* July 1, 2010

*Statute Reference:* Sections 193.1554 and 193.1555, F.S.

*Chapter Law:* Sections 2 and 3, 2010-109 (CS/HB 927)

Provides that a change in ownership of nonhomestead residential property or nonresidential property is not deemed to have occurred when the cumulative transfer of more than 50 percent of the ownership of the entity that owns the property occurs through the buying and selling of shares involving a publicly traded company. This does not apply to a transfer made through a merger with or an acquisition by another company, including an acquisition by acquiring outstanding shares of the company.

➤ **Notice of Change of Ownership or Control Required**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 193.1556, F.S.

*Chapter Law:* Section 4, 2010-109 (CS/HB 927)

Provides that a recorded deed or other instrument shall serve as notice of a change of ownership for nonhomestead residential property or certain residential and nonresidential real property.

A property owner may provide notice on a form to all property appraisers of a change in ownership or control. The form must allow the property owner to list all property that it owns or controls in this state for which a change of ownership or control has occurred, but has not been noticed previously to property appraisers. Providing notice on this form constitutes compliance with the notification requirements of s. 193.1556, F.S.

➤ **Imported or Domestic Drywall**

*Effective Date:* June 1, 2010 and applies to the 2010 and subsequent assessment rolls

*Statute Reference:* Section 193.1552, F.S.

*Chapter Law:* 2010-170 (CS/CS/HB 965)

Defines "imported or domestic drywall" as drywall that contains elevated levels of elemental sulfur that results in corrosion of certain metals. Property appraisers are required to adjust the assessed value of affected single-family residential property by taking into consideration the presence of imported or domestic drywall and the impact it has on the assessed value. If the building cannot be used for its intended purpose without remediation or repair, the value of the building shall be \$0. This only applies when: imported or domestic drywall was used in constructing or improving the property; the drywall has a negative impact on the just value; and the purchaser was unaware of the drywall at time of purchase. Affected homestead property will not be considered abandoned if the owner vacates during repairs and does not establish a new homestead. Upon the substantial completion of remediation and repairs, the property is to be assessed as if the imported or domestic drywall had not been present. The bill contains a provision that the law is repealed on July 1, 2017, unless reviewed and reenacted by the Legislature before that date.

➤ **Approved Bidder's List**

*Effective Date:* May 27, 2010

*Statute Reference:* Section 195.095, F.S.

*Chapter Law:* Section 25, 2010-138 (HB 7157)

Repeals s. 195.095, F.S., to no longer require an approved state bidder list and standard contract for property tax assessment and collection services.

➤ **Economic Development Ad Valorem Tax Exemption**

*Effective Date:* May 28, 2010

*Statute Reference:* Section 196.1995, F.S.

*Chapter Law:* Section 3, 2010-147 (CS/SB 1752)

Revises s. 196.1995, F.S., to allow local governments to extend previously adopted ordinances to grant economic development property tax relief another ten years.

➤ **Assessment of Property for Back Taxes**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 193.092, F.S.

*Chapter Law:* 2010-66 (HB 1279)

Adds exceptions to the assessment and collection of back taxes for the following:

- The owner of a building, structure or other improvement to land who has not been previously assessed and complied with all necessary permitting requirements when the improvement was completed.
- The owner of property who has not been previously assessed voluntarily discloses to the property appraiser the existence of the property before January 1 of the year the property is first assessed. The property appraiser will provide a form for this disclosure.

➤ **Homesteads; Deployed Military**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 196.061, F.S.

*Chapter Law:* Section 3, 2010-182 (CS/HB 7129)

Clarifies that the provisions of s. 196.061, F.S., apply to military members and their spouses and that valid military orders deploying such members are sufficient to maintain permanent residency for the member and his or her spouse.

➤ **Abandonment of Homestead Property**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 196.031, F.S.

*Chapter Law:* Section 1, 2010-176 (CS/CS/CS/CS/HB 663)

Revises s. 196.031, F.S., to provide that after the three-year period provided for repair or rebuilding homestead property, the expiration, lapse, non-renewal, or revocation of a building permit issued to the property owner will also constitute abandonment of the property as a homestead.

➤ **Appropriations to Offset Reductions in Ad Valorem Tax Revenue in Fiscally Constrained Counties**

*Effective Date:* May 28, 2010

*Statute Reference:* Section 218.12, F.S.

*Chapter Law:* Section 9, 2010-166 (CS/HB 5801)

Reenacts s. 218.12(3), F.S., so that it will not expire on July 1, 2010. Removes the specific year for when homesteads are to be established and allows any year to apply.

# SALES AND USE TAX

## ➤ Admissions – Events Sponsored by Sports Authorities and Governmental Entities

*Effective Date:* May 28, 2010

*Statute Reference:* Section 212.04(2)(b)2., F.S.

*Chapter Law:* Section 6, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Reenacts the exemption provided for any event sponsored by a sports authority, sports commission, or government entity when the event is held in any convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility when:

- 100 percent of the risk of success or failure lies with the sponsor of the event;
- 100 percent of the funds at risk for the event belong to the sponsor; and
- Student or faculty talent is not exclusively used.

This exemption previously expired on July 1, 2009.

## ➤ Admissions – Exemption for Certain Sporting Events

*Effective Date:* May 28, 2010

*Statute Reference:* Section 212.04(2)(b)4., F.S.

*Chapter Law:* Section 6, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Expands the exemption from the tax on admission charges to the following events:

- National Football League Pro Bowl
- National Basketball Association All-Star game
- National Hockey League All-Star game
- Major League Baseball Home Run Derby
- Major League Baseball All-Star game
- National Basketball Association Rookie Challenge
- National Basketball Association Celebrity Challenge
- National Basketball Association 3-Point Shooting Contest
- National Basketball Association Slam Dunk Challenge

## ➤ Cleaning Services

*Effective Date:* May 27, 2010

*Statute Reference:* Section 212.0(1)(i)1.b., F.S.

*Chapter Law:* Section 5, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Excludes the cleaning of interiors of transportation equipment from the tax imposed on professional cleaning services.

➤ **Machinery and Equipment Used in Expanding Businesses**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 212.08(5)(b)6.b., F.S.

*Chapter Law:* Section 9, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Changes the definition of “productive output” to allow manufacturers to receive the exemption based on product lines. Allows the expanding business to choose the 12-month measurement period for productive output. Removes provisions which allowed an alternative productive measurement period to be agreed on by the business and the Department.

➤ **Nonresident Purchaser of Aircraft**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 212.05(1)(a)2.f., F.S.

*Chapter Law:* Section 1, 2010-128 (CS/HB 173)  
Section 7, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Removes provisions that allowed an aircraft purchased tax-exempt by a nonresident to return to Florida for repairs without being subjected to Florida tax and penalties. Nonresident owners of aircraft are entitled to the exemptions provided in s. 212.08(7)(ggg), F.S.

Provides that the penalty imposed for failure of a nonresident purchaser to remove an aircraft from Florida, or to permit the aircraft to return to Florida, within the specified time periods is no longer mandatory and may be waived by the Department.

➤ **Packages of Nontaxable Food Products and Taxable Items**

*Effective Date:* May 27, 2010

*Statute Reference:* Section 212.08(1)(f), F.S.

*Chapter Law:* Section 7, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Provides that if the cost of a taxable nonfood item when packaged with a nontaxable food item exceeds 25 percent of the package cost, the entire sales price of the package is subject to tax. Otherwise, the sale of the package is tax exempt.

➤ **Partial Exemption – Real Property Leased to Persons Providing Telecommunications, Data Systems Management or Internet Services**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 212.031(1)(a)14., F.S.

*Chapter Law:* Section 5, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Provides a partial exemption for the lease of space at a convention hall, civic hall, or meeting space at public lodgings to a person providing telecommunications, data systems management, or Internet services. Limits the exemption to the portion of the lease payment that is based on a percentage of sales, revenue sharing, or royalty payments. This provision is remedial and retroactive in nature.



➤ **Public Works Contracts**

*Effective Date:* January 2, 2011

*Statute Reference:* Section 212.08(6), F.S.

*Chapter Law:* Section 8, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Requires state and local government entities claiming the exemption for sales of tangible personal property that become a part of a public works to issue a certificate of entitlement to the exemption to the dealer and the contractor. Provides that when the Department determines that such sales were not tax-exempt, the government entity is liable for any tax, penalty, and interest determined to be due.

Requires the Department to adopt rules for purposes of determining eligibility for the exemption and for providing a certificate of entitlement to the exemption. Authorizes the Department to adopt emergency rules which will remain in effect for six months and may be renewed until permanent rules are adopted.

➤ **Tax Cap – Boats**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 212.05(5), F.S.

*Chapter Law:* Section 7, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Limits the tax imposed on boats sold or used in Florida to \$18,000.

➤ **Tax Cap – Fractional Aircraft Ownership**

*Effective Date:* July 1, 2010

*Statute Reference:* Sections 212.02(34), 212.08(7)(hhh), and 212.0597, F.S.

*Chapter Law:* Sections 4, 8, and 9, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Defines a "Fractional Aircraft Ownership Program" to mean a program that meets the requirements of Federal Aviation Administration Regulation Title 14, part 91, subpart K, Code of Federal Regulations, except the program must include a minimum of 25 aircraft.

Exempts the sale or use of an aircraft primarily used in a fractional aircraft ownership program and any parts or labor to complete, maintain, repair, or overhaul the aircraft. Requires the program manager to issue an exemption certificate to purchase aircraft for use in the program tax-exempt. Authorizes the Department to adopt rules to administer this provision.

Limits the sales tax, including any discretionary sales surtax, imposed on the sale or use of a fractional aircraft ownership interest in Florida to \$300 when the ownership interest is sold by the operator of a fractional aircraft ownership program or when the transfer of an interest is approved by the operator.

➤ **Tax Credit – Contributions to Nonprofit Scholarship-Funding Organizations**

*Effective Date:* January 1, 2011

*Statute Reference:* Section 212.1831, F.S.

*Chapter Law:* Section 3, 2010-24 (CS/SB 2126, 2<sup>nd</sup> Eng.)

Authorizes a credit of 100 percent of a contribution made to an eligible nonprofit scholarship-funding organization against sales taxes due from a direct pay permit holder.

➤ **Tax Credit – Entertainment Industry**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 212.08(5)(q), F.S.

*Chapter Law:* Section 9, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Allows the tax credit awarded by the Office of Tourism, Trade, and Economic Development under the Entertainment Industry Financial Incentive Program to be deducted from the sales tax due with a taxpayer's sales tax return. Requires the taxpayer to separately state the credit on a tax return that is filed electronically with the Department. The amount of the credit that may be deducted is limited to the amount due with the return. However, the credit may be carried forward to a succeeding reporting period for up to five years after the date the credit is awarded. Prohibits dealers from obtaining the credit by applying for a refund.

➤ **Tax Exemption – Aircraft Temporarily in Florida**

*Effective Date:* May 27, 2010 (2010-128)  
July 1, 2010 (2010-147)

*Statute Reference:* Section 212.08(7)(ggg), F.S.

*Chapter Law:* Section 2, 2010-128 (CS/HB 173)  
Section 9, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Provides an exemption for aircraft owned by a nonresident if the aircraft enters and remains in Florida:

- For less than a total of 21 days during the six-month period after purchase; or
- Exclusively for flight training, repairs, alterations, refitting, or modification.

Specifies documentation that must be maintained by the nonresident owner to establish each of the exemptions.

➤ **Tax Exemption – Books, Clothing, and School Supplies (Back to School Sales Tax Holiday)**

*Effective Date:* May 26, 2010

*Statute Reference:* N/A

*Chapter Law:* 2010-93 (CS/HB 483 and HB 469)

Exempts, during the period from 12:01 a.m., August 13, 2010, through midnight, August 15, 2010:

- Sales of books, clothing, wallets, or bags having a selling price of \$50 or less per item; and
- Sales of school supplies having a selling price of \$10 per item or less.

“Book” is defined to mean a set of printed sheets bound together and published in a volume. Excludes newspapers, magazines, or other periodicals.

“Clothing” is defined as any article of wearing apparel, including all footwear except skis, swim fins, roller blades, and skates, intended to be worn on or about the human body. Excludes watches, watchbands, jewelry, umbrellas, and handkerchiefs.

“School supplies” is defined to mean pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, protractors, compasses, and calculators.

These exemptions do not apply to sales made within a theme park or entertainment complex, a public lodging establishment, or an airport.

➤ **Vending Machine Notice**

*Effective Date:* May 27, 2010

*Statute Reference:* Section 212.0515(3)(a), F.S.

*Chapter Law:* Section 6, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Amends the notice required to be placed on each vending machine operated in Florida.

Removes specific information on the vending machine operator. Adds a required statement that the phone number on the notice is not to be used to report problems with the vending machine.

## **SEVERANCE TAXES**

➤ **Miami-Dade County Lake Belt Mitigation Fee**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 373.41492, F.S.

*Chapter Law:* Section 32, 2010-205 (CS/CS/CS/SB 550, 2<sup>nd</sup> Eng.)  
Section 36, 2010-225 (CS/CS/CS/HB 1271, 2<sup>nd</sup> Eng.)

Beginning January 1, 2012, the mitigation fee imposed on each ton of limerock and sand mined and sold from the Lake Belt Area increases to 45 cents per ton. The requirement to increase the fee by 2.1 percent, plus a cost growth index, each January 1 expires December 31, 2011.

➤ **Tax Credit – Contributions to Nonprofit Scholarship-Funding Organizations**

*Effective Date:* January 1, 2011

*Statute Reference:* Section 211.0251, F.S.

*Chapter Law:* Section 2, 2010-24 (CS/SB 2126, 2<sup>nd</sup> Eng.)

Authorizes a credit of 100 percent of a contribution made to an eligible nonprofit scholarship-funding organization against tax on oil or gas production. Limits the tax credit to 50 percent of the tax liability of the taxpayer.

➤ **Tax on Phosphate Rock**

*Effective Date:* May 28, 2010

*Statute Reference:* Section 211.3103, F.S.

*Chapter Law:* Section 3, 2010-166 (CS/HB 5801, 2<sup>nd</sup> Eng.)

Beginning July 1, 2010, increases the base rate of tax on the severance of phosphate rock to \$1.71 per ton. Beginning July 1, 2011, decreases the base rate of tax on the severance of phosphate rock to \$1.61. Changes the percentages of proceeds to be distributed to the designated state funds and to the counties where the rock is severed on July 1, 2010, and again on July 1, 2011.

## **TAX ADMINISTRATION**

➤ **Amnesty**

*Effective Date:* May 28, 2010

*Statute Reference:* N/A

*Chapter Law:* Section 1, 2010-166 (CS/HB 5801, 2<sup>nd</sup> Eng.)

Creates an amnesty program for a three-month period beginning July 1, 2010, and ending September 30, 2010, for taxpayers subject to the state and local taxes imposed by Chapters 125, 175, 185, 198, 199, 201, 202, 203, 206, 211, 212, 220, 221, 252, 336, 370, 376, 403, 624, 627, 629, and 681, F.S. Under the program, eligible taxpayers who satisfy their tax liabilities will not have to pay any penalties, will not be referred by the Department for criminal prosecution, and will receive an interest waiver of 25 percent or 50 percent, depending on the circumstances.

➤ **Clerk of the Court – Administrative Fee on Trustee Foreclosure Deeds**

*Effective Date:* May 27, 2010

*Statute Reference:* N/A

*Chapter Law:* Section 13, 2010-134 (CS/CS/HB 1411, 3<sup>rd</sup> Eng.)

Beginning May 27, 2010, a \$50 administrative fee is imposed on each trustee's deed recorded under the foreclosure procedures in ss. 721.855 and 721.856, F.S. This fee is to be collected by the Clerk when the trustee's deed is recorded and is to be remitted to the Department on a weekly basis.

➤ **Clerk of the Court – Attorney's Fees and Costs**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 39.0134, F.S.

*Chapter Law:* Section 19, 2010-162 (CS/HB 5401, 2<sup>nd</sup> Eng.)

Requires the Clerk to transfer monthly to the Department all attorney's fees and costs collected for deposit into the Indigent Civil Defense Trust Fund.

➤ **Clerk of the Court – Civil Penalties**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 318.21(2), F.S.

*Chapter Law:* Section 4, 2010-161 (HB 5311, 1<sup>st</sup> Eng.)

Provides that after the distribution of civil penalties by the county courts under s. 318.21(1) and (2)(a)-(c), F.S., 8.2 percent of the penalties must be remitted to the Department for deposit into the Brain and Spinal Cord Injury Program Trust Fund.

➤ **Clerk of the Court – Civil Penalties for Failure to Appear**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 318.14(5), F.S.

*Chapter Law:* Section 2, 2010-161 (HB 5311, 1<sup>st</sup> Eng.)

Provides that funds collected by the Clerk for civil penalties imposed under s. 318.19(1) or (2), F.S., for failure to appear before a designated office, must be remitted to the Department for deposit into the Department of Health Emergency Medical Services Trust Fund.

➤ **Clerk of the Court – Court Costs**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 938.06, F.S.

*Chapter Law:* Section 31, 2010-162 (CS/HB 5401, 2<sup>nd</sup> Eng.)

Changes the \$20 surcharge collected by the Clerk and remitted to the Department for deposit into the Crime Stoppers Trust Fund to a \$20 court cost.

➤ **Clerk of the Court – Court Costs**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 938.07, F.S.

*Chapter Law:* Section 12, 2010-161 (HB 5311, 1<sup>st</sup> Eng.)

Provides that \$60 of the \$135 court cost imposed under s. 316.193, F.S., for driving under the influence or under s. 327.35, F.S., for boating under the influence, collected by the Clerk and remitted to the Department, is to be deposited into the Brain and Spinal Cord Injury Program Trust Fund.

➤ **Clerk of the Court – Court Costs**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 938.27(8), F.S.

*Chapter Law:* Section 32, 2010-162 (CS/HB 5401, 2<sup>nd</sup> Eng.)

Requires the state attorney's costs for a misdemeanor or criminal traffic offense and for a felony offense collected by the Clerk and remitted to the Department to be deposited into the State Attorneys Revenue Trust Fund.

➤ **Clerk of the Court – Due Date for Remittances**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 28.245, F.S.

*Chapter Law:* Section 12, 2010-162 (CS/HB 5401, 2<sup>nd</sup> Eng.)

Moves the filing date for money collected by the Clerk as part of the Clerk's court-related functions and transmitted electronically to the Department from the 20<sup>th</sup> to the 10<sup>th</sup> day of the month immediately following the month in which the money is collected.

➤ **Clerk of the Court – Fee for Driver History Records**

*Effective Date:* July 1, 2010

*Statute Reference:* 322.20(11), F.S.

*Chapter Law:* Section 5, 2010-163 (HB 5501)

Authorizes Clerks and tax collectors to assess a \$6.25 fee for providing copies of driver history records and transcripts or for providing record location assistance. Requires the Clerk to remit this fee to the Department within five days of receipt.

➤ **Clerk of the Court – Fine for Boating Under the Influence**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 327.35(9), F.S.

*Chapter Law:* Section 6, 2010-161 (HB 5311, 1<sup>st</sup> Eng.)

Requires that \$57 of the additional \$60 fines imposed for boating under the influence collected by the Clerk and remitted to the Department must be deposited into the Brain and Spinal Cord Injury Program Trust Fund.

➤ **Clerk of the Court – Fine for Failure to Stop at a Traffic Signal**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 318.18(15), F.S.

*Chapter Law:* Section 12, 2010-80 (CS/CS/HB 325, 2<sup>nd</sup> Eng.)

Increases the penalty to \$158 for failure to stop at a traffic signal (violation of s. 316.074(1) or s. 316.075(1)(c)1., F.S.) when enforced by a law enforcement officer. Requires the penalty to be remitted by the Clerk to the Department for deposit as follows:

- \$60 as provided in s. 318.21, F.S.;
- \$30 into the General Revenue Fund;
- \$3 into the Brain and Spinal Cord Injury Trust Fund; and
- \$65 into the Administrative Trust Fund of the Department of Health.

➤ **Clerk of the Court – Fine for Speeding**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 318.18(3)(h), F.S.

*Chapter Law:* Section 3, 2010-161 (HB 5311, 1<sup>st</sup> Eng.)

Requires the fines imposed under s. 318.18(3)(b), F.S., for a second or third conviction of speed exceeding the limit by 30 miles per hour, collected by the Clerk, be remitted to the Department for deposit into the Department of Health Emergency Medical Services Trust Fund.

➤ **Clerk of the Court – Fine for Speeding in an Enhanced Penalty Zone**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 318.21(15), F.S.

*Chapter Law:* Section 4, 2010-161 (HB 5311, 1<sup>st</sup> Eng.)

Requires the fines imposed under s. 318.18(3)(e), F.S., for exceeding the speed limit in an enhanced penalty zone, collected by the Clerk, and be remitted to the Department must be deposited into the Department of Health Emergency Medical Services Trust Fund.

➤ **Clerk of the Court – Fine Imposed when Adjudication is Withheld**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 775.083, F.S.

*Chapter Law:* Section 29, 2010-162 (CS/HB 5401, 2<sup>nd</sup> Eng.)

Requires the fines imposed when adjudication is withheld, collected by the Clerk and remitted to the Department, be deposited into the General Revenue Fund.

➤ **Clerk of the Court – Penalty for Failure to Stop for a School Bus**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 318.18(5)(c), F.S.

*Chapter Law:* Section 3, 2010-161 (HB 5311, 1<sup>st</sup> Eng.)

Requires the \$65 penalties imposed under s. 316.172(1)(a) or (b), F.S., for failure to stop for a school bus, collected by the Clerk and remitted to the Department, be deposited into the Department of Health Emergency Medical Services Trust Fund.

➤ **Clerk of the Court – Penalty for Racing on Highways**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 318.18(20), F.S.

*Chapter Law:* Section 3, 2010-161 (HB 5311, 1<sup>st</sup> Eng.)

Requires the \$65 penalties imposed under s. 316.191, F.S., for racing on the highway, collected by the Clerk and remitted to the Department, be deposited into the Department of Health Emergency Medical Services Trust Fund.

➤ **Confidentiality – Entertainment Industry Financial Incentive Program**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 213.053(8)(z), F.S.

*Chapter Law:* Section 10, 2010-147 (CS/SB 1752, 2<sup>nd</sup> Eng.)

Authorizes information sharing about the Entertainment Industry Financial Incentive Program among the Department, the Office of Film and Entertainment, and the Office of Tourism, Trade, and Economic Development.

➤ **Confidentiality – Florida Tax Credit Scholarship Program**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 213.053(8)(u), F.S.

*Chapter Law:* Section 4, 2010-24 (CS/SB 2126, 2<sup>nd</sup> Eng.)

Authorizes the Department to share information about the Florida Tax Credit Scholarship Program with the Department of Education and the Division of Alcoholic Beverages and Tobacco.

➤ **Confidentiality – Renewable Energy**

*Effective Date:* May 27, 2010 (Retroactive to July 1, 2008)

*Statute Reference:* Section 213.053(8)(y), F.S.

*Chapter Law:* Section 9, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)



Authorizes the Department to provide information about the sales tax exemption for renewable energy technologies and the renewable energy technologies investment corporate income tax credit to the Florida Energy and Climate Commission.

➤ **E-mailing Taxpayers**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 213.053(5)(b), F.S.

*Chapter Law:* Section 10, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Authorizes the Department to send general information to taxpayers by telephone, electronic mail, facsimile, or other electronic means.

➤ **Financial Information Data Match**

*Effective Date:* July 1, 2010

*Statute Reference:* Sections 213.053(8)(z) and 213.0532, F.S.

*Chapter Law:* Sections 10 and 11, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Authorizes the Department and financial institutions having deposits of \$50 million or more to enter into agreements to develop and operate a data match system in which the financial institution provides specified information on persons who maintain accounts at the financial institution. Authorizes the Department to use this information to enforce the collection of taxes and fees. Authorizes the Department to provide names and taxpayer identification numbers to financial institutions under the information-sharing agreements. Authorizes the Department to adopt rules to administer these provisions.

➤ **Garnishment**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 213.67(1), F.S.

*Chapter Law:* Section 14, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Expands the methods the Department can use to notify financial institutions or other entities that a taxpayer's assets will be garnished.

➤ **Hotel or Restaurant Business Licenses**

*Effective Date:* July 1, 2010

*Statute Reference:* Sections 213.50 and 213.053(8)(d), F.S.

*Chapter Law:* Sections 4 and 5, 2010-166 (CS/HB 5801, 2<sup>nd</sup> Eng.)  
Sections 10 and 13, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Authorizes the Department of Business and Professional Regulation to suspend, or to deny the renewal of, a hotel or restaurant license to a taxpayer who has a tax warrant outstanding for more than three months.

Authorizes the Department to provide taxpayer information about a public lodging establishment or a public food service establishment that has an outstanding tax warrant or lien to the Department of Business and Professional Regulation.

➤ **Integrated Enforcement Authority**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 213.692, F.S.

*Chapter Law:* Sections 6 and 7, 2010-166 (CS/HB 5801, 2<sup>nd</sup> Eng.)  
Sections 23 and 24, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Allows the Department to revoke a taxpayer's certificate of registration, permit, or license for any tax when the taxpayer owes any tax liability where a tax warrant has been issued. Prohibits taxpayers whose certificates of registration, permit, or license have been revoked, or who fail to comply with an agreement with the Department, to obtain a new certificate. Requires a cash deposit, bond, or other security to receive a new certificate. Authorizes the Department to adopt emergency rules and permanent rules to implement these provisions. Emergency rules will remain in effect for six months and may be renewed until permanent rules are adopted.

➤ **Mark Wandall Traffic Safety Program (Use of Cameras for Traffic Enforcement)**

*Effective Date:* July 1, 2010

*Statute Reference:* Sections 316.0083 and 318.18(15), F.S.

*Chapter Law:* Sections 5, 12, and 15, 2010-80 (CS/CS/HB 325, 2<sup>nd</sup> Eng.)

Authorizes the use of traffic infraction detectors, commonly known as red light cameras, on Florida's roads, streets, and highways. Authorizes local traffic infraction enforcement officers to issue a citation and impose a \$158 penalty on the registered owner of the vehicle for failure to stop at a red light. The penalty is paid to the municipality or county or the Department of Highway Safety and Motor Vehicles that issued the citation.

Penalties collected are reported and paid to the Department weekly by electronic funds transfer. Provides for distribution of the penalties paid to the Department.

Requires any county, any municipality, or the Department of Highway Safety and Motor Vehicles to retain any penalties collected and required to be remitted to the Department until notified that the Department is able to receive and distribute the retained funds. Any penalties collected after notification must be reported and remitted weekly to the Department.

➤ **Obsolete Report – Administration of Surtaxes**

*Effective Date:* May 26, 2010

*Statute Reference:* Section 212.054(4)(b), F.S.

*Chapter Law:* Section 50, 2010-102 (CS/CS/SB 1412, 1<sup>st</sup> Eng.)

Removes the requirement for the Department to submit an annual report on the expenses and the amounts deducted from each county's distribution of surtax for the costs of administering the discretionary sales surtax levied by the county. The reports were sent to the President of the Senate, the Speaker of the House of Representatives, and each governing authority of a county levying the surtax.

➤ **Obsolete Report – International Banking Facilities**

*Effective Date:* May 26, 2010 (Ch. 2010-102)  
May 27, 2010 (Ch. 2010-138)

*Statute Reference:* Sections 213.053(5)(b) and 213.054, F.S.

*Chapter Law:* Sections 10 and 25, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)  
Section 53, 2010-102 (CS/CS/SB 1412, 1<sup>st</sup> Eng.)

Removes the requirement to submit an annual report on banks that take a deduction for international banking facilities on their Florida corporate income tax return to the Chief Financial Officer. Removes the authority to release confidential information for this purpose to the Chief Financial Officer.

➤ **Obsolete Report – Job-Related Accidents**

*Effective Date:* May 26, 2010

*Statute Reference:* Section 284.50, F.S.

*Chapter Law:* Section 63, 2010-102 (CS/CS/SB 1412, 1<sup>st</sup> Eng.)

Removes the requirement for each state agency to annually report to the Governor actions taken to prevent job-related employee accidents, safeguards taken, and improvements made.

➤ **Obsolete Report – Structure and Allocation of Department Resources**

*Effective Date:* May 26, 2010

*Statute Reference:* Section 213.0452, F.S.

*Chapter Law:* Section 52, 2010-102 (CS/CS/SB 1412, 1<sup>st</sup> Eng.)

Removes the requirement for the Department to submit an annual report on the Department's structure and the allocation of resources within that structure to the Senate Ways and Means Committee.

➤ **Obsolete Report – Vacant Positions**

*Effective Date:* May 26, 2010

*Statute Reference:* Section 216.181(10)(c), F.S.

*Chapter Law:* Section 56, 2010-102 (CS/CS/SB 1412, 1<sup>st</sup> Eng.)

Removes the requirement for each state agency to submit a quarterly report on the number of filled positions, the number of vacant positions, and the salary rate associated with each category to the Legislative Budget Commission.

➤ **Obsolete Report – Variances and Waivers**

*Effective Date:* May 26, 2010

*Statute Reference:* Section 120.542(9), F.S.

*Chapter Law:* Section 37, 2010-102 (CS/CS/SB 1412, 1<sup>st</sup> Eng.)

Removes the requirement for each agency to submit an annual report on the number of petitions filed requesting variances and the number of petitions filed requesting waivers to each agency rule. The reports were sent to the Governor, the President of the Senate, and the Speaker of the House of Representatives.

➤ **Report – Delinquent Accounts**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 17.20(4), F.S.

*Chapter Law:* Section 2, 2010-151 (CS/SB 2386, 1<sup>st</sup> Eng.)

Beginning October 1, 2010, requires each agency to submit an annual report to the President of the Senate, the Speaker of the House of Representatives, and the Chief Financial Officer that includes:

- A detailed list and total of all accounts referred for collection, the status of the accounts, any amounts collected, and the total that remains uncollected;
- A list and total of all delinquent accounts that were not referred to a collection agency, the reasons not referred, and the collection actions taken by the agency; and
- A list of all accounts, including a description and total amount of each account that were written off or waived by the agency. The list must include the reason for being written off and whether a collection agent continues to pursue collection.

➤ **Tax Liabilities Transferred to Related Entities**

*Effective Date:* May 28, 2010

*Statute Reference:* Section 213.758, F.S.

*Chapter Law:* Section 8, 2010-166 (CS/HB 5801, 2<sup>nd</sup> Eng.)

Provides a comprehensive statute governing the transfer of a business' tax liability to future owners of the business or business assets. Clarifies that new owners can be liable, even if the business or business assets were transferred to the new owner, rather than purchased. Clarifies that the transferee only becomes liable for voluntary transfers, and only for the fair market value or the purchase price of the property transferred, whichever is higher.

Requires taxpayers who quit a business without benefit of a purchaser, successor or assignee, and taxpayers who transfer a business or stock of goods, to file a final return and make full payment of taxes owed, except corporate income tax. Provides that the transferee of more than 50 percent of a business is liable for the tax, interest, or penalty owed by the transferor, unless the transferor provides the transferee a receipt or certificate from the Department based on its audit findings that the transferor is not liable for taxes. Allows the transferee to withhold a portion of consideration to pay the taxes, interest, and penalties owed from the operation of the business.

Allows the Department to obtain an injunction against the transferee if the acquired liability is not paid. Authorizes to adopt rules necessary to administer these provisions.

➤ **Tax Program – Florida Tax Credit Scholarship Program**

*Effective Date:* July 1, 2010

*Statute Reference:* Sections 220.187, 220.1875, 624.51055, and 1002.395, F.S.

*Chapter Law:* Sections 1, 9, 11, and 20, 2010-24 (CS/SB 2126, 2<sup>nd</sup> Eng.)

Transfers the provisions for the tax credits currently available against corporate income tax credit and insurance premium tax for contributions to an eligible scholarship-funding organization under the Florida Tax Credit Scholarship Program. Expands the tax credits available to include credits against severance taxes on oil and gas production, sales taxes paid by direct pay permit holders, and the alcoholic beverages taxes administered by the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

Taxpayers apply to the Department for approval of each of the tax credits available. Taxpayers must specify the tax for which the taxpayer requests a credit, the applicable tax year for corporate income tax or insurance premium tax, and the state fiscal year in which the credit will be taken for severance taxes, sales taxes, and beverage taxes. Credits continue to be approved on a first-come, first-served basis. The Department must obtain approval from the Division of Alcoholic Beverages and Tobacco before approving any credits against the beverages taxes.

Increases the funding available for tax credits for July 1, 2011 – June 30, 2012 to \$140 million. Beginning July 1, 2012, the amount available for tax credits will increase by 25 percent if the amount of the approved credits in the prior year is at least 90 percent of the tax credit cap. An additional 25 percent increase will be available in subsequent years when the 90 percent threshold is met.

Authorizes the Department to adopt emergency rules which will remain in effect for six months and may be renewed until permanent rules are adopted.

➤ **Tax Warrants and Liens**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 213.053(20)-(21), F.S.

*Chapter Law:* Section 4, 2010-166 (CS/HB 5801, 2<sup>nd</sup> Eng.)  
Section 10, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Authorizes the Department to publish a list of taxpayers for which a warrant or lien has been filed. Requires the Department to update the list at least monthly. Authorizes the Department to adopt rules to administer this provision. Authorizes the Department to disclose specified information about taxpayers who have an outstanding warrant or lien.

➤ **Trust Fund – Audit and Warrant Clearing Trust Fund**

*Effective Date:* April 15, 2010

*Statute Reference:* N/A

*Chapter Law:* 2010-13 (SB 1630)

Removes the scheduled repeal and continues the Audit and Warrant Clearing Trust Fund.

## **UNEMPLOYMENT TAX**

➤ **Collection**

*Effective Date:* May 27, 2010

*Statute Reference:* Section 443.1316(2)(b), F.S.

*Chapter Law:* Section 19, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Applies new law for information sharing agreements with financial institutions and for integrated enforcement authority to the collection of unemployment contributions and reimbursements.

➤ **Employer of Agricultural Labor**

*Effective Date:* May 17, 2010 (Ch. 2010-90)  
May 27, 2010 (Ch. 2010-138)

*Statute Reference:* Section 443.1215(2)(b), F.S.

*Chapter Law:* Section 8, 2010-90 (CS/CS/SB 1736, 1<sup>st</sup> Eng.)  
Section 18, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Clarifies that an agricultural employer must meet specified criteria to be considered a domestic employer.

➤ **Experienced-Based Tax Rate**

*Effective Date:* May 17, 2010

*Statute Reference:* Section 443.131(3), F.S.

*Chapter Law:* Section 9, 2010-90 (CS/CS/SB 1736, 1<sup>st</sup> Eng.)

Provides that the balance of the Unemployment Compensation Trust Fund on September 30 must be used when calculating experience-based unemployment compensation tax rates for qualified employers.

➤ **Experienced-Based Tax Rate – Positive Adjustment Factor**

*Effective Date:* March 2, 2010 (Retroactive to June 29, 2009)

*Statute Reference:* Section 443.131, F.S.

*Chapter Law:* Section 4, 2010-1 (CS/HB 7033)

Delays the changes to the positive adjustment factor from January 1, 2010, to January 1, 2012. Specifies the taxable payroll (\$7,000 or \$8,500 taxable wage base) to be used when computing an employer's experienced-based tax rate. Allows the Department to assess contributing employers a share of the estimated interest to be paid to the federal government. By February 1 of each year in which an interest payment is due to the federal government, the Department will issue a separate interest bill, due by June 30, to each contributing employer. The funds received for this special interest assessment will be kept in the Department of Revenue's Audit and Warrant Clearing Trust Fund until the Department is directed by the Governor or the Governor's designee to pay the federal government.

➤ **Installment Payments**

*Effective Date:* March 2, 2010 (Retroactive to June 29, 2009)

*Statute Reference:* Section 443.141, F.S.

*Chapter Law:* Section 5, 2010-1 (CS/HB 7033)

Allows unemployment tax due with the first three quarterly returns for 2010 and 2011 to be paid in installments. Employers making this election must pay a fee of up to \$5. Provides when penalties and interest may be assessed.

➤ **Limited Liability Company**

*Effective Date:* May 17, 2010 (Ch. 2010-90)  
May 27, 2010 (Ch. 2010-138)

*Statute Reference:* Section 443.036(20), F.S.

*Chapter Law:* Section 6, 2010-90 (CS/CS/SB 1736, 1<sup>st</sup> Eng.)  
Section 17, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Requires a single-member limited liability company to be treated as the employer for state unemployment tax purposes, identical to its treatment for federal unemployment tax purposes.

➤ **Penalty – Erroneous, Incomplete, or Insufficient Report**

*Effective Date:* May 17, 2010 (Ch. 2010-90)  
May 27, 2010 (Ch. 2010-138)

*Statute Reference:* Section 443.141(1)(b), F.S.

*Chapter Law:* Section 10, 2010-90 (CS/CS/SB 1736, 1<sup>st</sup> Eng.)  
Section 20, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Imposes a penalty of \$50 or 10 percent of any tax due, whichever is greater, when an employing unit files an erroneous, incomplete, or insufficient report with the Department or the Agency for Workforce Innovation. Limits the penalty to \$300 per report. Requires the penalty to be waived if the employing unit files an accurate, complete, and sufficient report within 30 days after a penalty notice was issued. Limits the waiver to no more than once during a 12-month period. Allows penalty and interest for an erroneous, incomplete, or insufficient report to be waived when the penalty or interest is inequitable.

➤ **Penalty – Failure to File Electronic Reports Using Approved Means**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 443.163(2), F.S.

*Chapter Law:* Section 12, 2010-90 (CS/CS/SB 1736, 1<sup>st</sup> Eng.)  
Section 21, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Increases the penalty to \$50, plus \$1 penalty for each employee, assessed on an employer or unemployment tax agent required to file an electronic Employers Quarterly Report (UCT-6) who fails to file the report by an approved electronic means.

➤ **Right to Offset Tax Refund With Outstanding Liability**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 213.25, F.S.

*Chapter Law:* Section 5, 2010-90 (CS/CS/SB 1736, 1<sup>st</sup> Eng.)  
Section 12, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Clarifies that the Department is authorized to reduce a taxpayer's tax refund or credit by the amount of any billings for unemployment tax that are not subject to protest under Ch. 443, F.S.

➤ **Taxable Wage Base**

*Effective Date:* March 2, 2010 (Retroactive to June 29, 2009)

*Statute Reference:* Section 443.1217(2), F.S.

*Chapter Law:* Section 3, 2010-1 (CS/HB 7033)

Delays the increase in the portion of an individual's wages subject to unemployment tax from the first \$7,000 to the first \$8,500 to January 1, 2012.

Beginning January 1, 2015, requires that the reduction of the taxable wage base from \$8,500 to \$7,000 be suspended any year in which the state is repaying the principal amount of a federal loan for the Unemployment Compensation Trust Fund.



➤ **Telefile**

*Effective Date:*            *May 17, 2010 (Ch. 2010-90)*  
                                      *May 27, 2010 (Ch. 2010-138)*

*Statute Reference:*        *Section 443.163(3), F.S.*

*Chapter Law:*              *Section 13, 2010-90 (CS/CS/SB 1736, 1<sup>st</sup> Eng.)*  
                                      *Section 22, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)*

Removes obsolete provisions for filing unemployment tax reports by telefile.

➤ **Unemployment Tax Liens**

*Effective Date:*            *May 17, 2010 (Ch. 2010-90)*  
                                      *May 27, 2010 (Ch. 2010-138)*

*Statute Reference:*        *Sections 55.204(2), 95.091(1)(a), and 443.141(3)(a), F.S.*

*Chapter Law:*              *Sections 3, 4 and 10, 2010-90 (CS/CS/SB 1736, 1<sup>st</sup> Eng.)*  
                                      *Sections 1, 2 and 20, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)*

Clarifies that the expiration period of unemployment tax liens is ten years. Prohibits any collection action after the lien expires.