claims; amending s. 212.11, F.S.; revising provisions which authorize quarterly returns for certain dealers remitting the tax solely for the provision of services; amending section 17 of chapter 87-6, Laws of Florida; revising the effective date of an amendment relating to application of the dealer's credit to persons who remit taxes or fees reported on the same documents utilized for sales and use tax; amending ss. 212.235, 201.15, and 206.875, F.S.; renaming the State Infrastructure Trust Fund as the State Infrastructure Fund; amending s. 215.32, F.S.; establishing the State Infrastructure Fund within the State Treasury; amending section 31 of chapter 87-6, Laws of Florida, revising an exemption from the tax on services for certain improvements to real property; requiring the Department of Revenue to report to the Legislature; amending section 32 of chapter 87-6, Laws of Florida, relating to certain conditions applicable to self-accrual; amending section 33 of chapter 87-6, Laws of Florida; specifying administrative provisions applicable to department rules implementing said chapter and this act; amending section 36 of chapter 87-6, Laws of Florida, relating to waiver of penalties and interest with respect to the tax on services for a specified period; amending section 37 of chapter 87-6, Laws of Florida; revising provisions relating to application of the tax to certain prepaid services; amending section 38 of chapter 87-6, Laws of Florida; revising provisions relating to construction of said chapter with respect to certain client confidentiality; imposing a tax on persons selling certain special fuel held in inventory on July 1, 1987, on which the additional tax on such fuel levied under chapter 87-6, Laws of Florida, has not been paid; providing penalties; providing for rules and notice; providing for distribution of the proceeds; amending ss. 120.575 and 120.65, F.S.; revising provisions relating to appointment of a panel to be hearing officer in certain administrative taxpayer contest proceedings; amending section 67 of chapter 87-6, Laws of Florida; revising a date for a department study of taxable services; amending section 48 of chapter 87-6, Laws of Florida; revising provisions relating to application of a tax amnesty program; amending s. 95.091, F.S.; revising provisions which establish limitations on actions to collect certain taxes; amending section 54 of chapter 87-6, Laws of Florida; removing an amendment to s. 211.33(2), F.S., relating to delinquency penalties and penalties for substantial underpayment of tax on severance of solid minerals; amending sections 58 and 60 of chapter 87-6, Laws of Florida; revising the effective date of the repeal of ss. 212.14(6) and 214.09, F.S., and the amendment of 214.04,
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if the purchaser of this service does not
for tax purposes with this state.

However, this paragraph shall not apply to
interstate or international transportation services.

(4)(a) The sales and use tax on services imposed by
this section shall be computed due-and-payable according to
the brackets set forth in s. 212.12 on the sales price or cost
price of the service at the time of the sale, and shall be due
and payable as provided under s. 212.11, at the time-of-the
sale-or-use-of-the-service unless the dealer elects to remit
the tax pursuant to paragraph (b).

(b) A dealer may register-with-the-department-as-a
service-provider and elect to ascertain the amount of remit
the tax payable under this section on the basis of cash
receipts for all taxable transactions under this section, on
a-service-at-the-time-consideration-is-paid-for-such-service
and-on-the-amount-of-consideration-paid---if-such-election-is
made, it shall be applicable to all transactions of such
dealer-taxed-under-this-section. Such election shall be made
and may be changed by the dealer pursuant to procedures
established by rule of the department. The department shall
provide by rule for the issuance and periodic renewal every 5
years of registrations for dealers registered as service
providers. Only those persons primarily engaged in the
business of selling services shall be eligible for such
registration.

(c) However, if a transaction involves both the sale
or use of services and the sale or use of tangible personal
property, and the tangible personal property is not an
inconsequential element of the transaction, the sales and use
tax on services shall be computed and remitted as provided in
paragraph (a), and paragraph (b) shall not be applicable due

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1. the extent that the purchaser is doing business in this state.
2. For purposes of determining the extent of the purchaser's
3. business in this state, the apportionment formulas set forth
4. in part IV of chapter 214, as modified by s. 220.15(4), shall
5. be utilized. In the case if the purchaser is a member of an
6. affiliated group, the affiliated group, as defined in s.
7. 212.02, shall be considered the purchaser for purposes of this
8. subsection paragraph; or
9. 
10. 5. If the provisions of subparagraphs 1., 2., 3., and
11. 4. are not applicable, the benefit of the service shall be
12. presumed to be enjoyed in this state where the purchaser is
13. exclusively doing business; or
14. 
15. 6. Notwithstanding subparagraphs 1., 2., 3., 4. and
16. 5., if the purchaser can demonstrate to the satisfaction of
17. the department that the benefit of the service was enjoyed
18. outside of this state in that state, the service shall be deemed
19. used or consumed outside of this state in that state.
20. 
21. (c) Notwithstanding paragraphs (a) and (b), interstate
22. and international transportation services shall be presumed to
23. be enjoyed in this state to the extent that the sales price or
24. cost price of such services is apportioned to this state
25. pursuant to s. 212.05915.
26. 
27. (d) Notwithstanding paragraphs (a) and (b),
28. advertising shall be presumed to be enjoyed in this state to
29. the extent that the sales price or cost price of such services
30. is apportioned to this state pursuant to s. 212.0595.
31. 
32. (e) Notwithstanding paragraphs (a) and (b), the
33. benefit of a service provided to the estate of a decedent
34. shall be presumed to be enjoyed where the decedent last
35. established residency.
36. 

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(17) Membership dues or membership fees paid to membership organizations enumerated in SIC Major Group 86, and to arts, historical, and science organizations, provided such organizations are not-for-profit corporations under chapter 617 or a comparable law of another state or are exempt organizations under the Internal Revenue Code, and membership dues or other fees paid to regulatory athletic associations. However, no exemption shall be available for dues or fees paid to any membership organization that discriminates in its membership based on race, sex, creed, national origin, or religion.

(22) Sanitary services enumerated in SIC Group Number 495, garbage, refuse and debris transportation services enumerated in SIC Industry Number 4212, and septic tank cleaning services enumerated in SIC Industry Number 7699, if such services are sold to residential households or owners of residential models. However, "tipping fees" and other charges for the right to dispose of garbage, refuse and debris shall not be exempt pursuant to this subsection.

(23) Security and commodity brokerage services enumerated in SIC Major Group 62 involving the transfer of securities or commodities. However, this exemption shall not be construed to exempt any financial service taxable under subsection (11), or any accounting or investment advisory services, except those performed by a trustee.

(26) Real estate commissions when the property seller affirmatively demonstrates to the realtor responsible for collecting the tax that at the time of signing the initial listing contract on the real estate offered for sale the property seller-resided-thereon and was assessed as entitled to the homestead property exemption pursuant to s. 196.031.

(27)(a) Legal services rendered by an attorney to a client to the extent that the right to counsel guaranteed pursuant to either the Sixth Amendment to the United States Constitution or Article I, Section 16 of the Florida Constitution is applicable to such legal services. However, this exemption shall only be applicable if the criminal charges brought in the case are dismissed or the client is ultimately adjudicated not guilty by a court of competent jurisdiction. This exemption shall only be granted pursuant to a refund of taxes previously paid on such services. The provisions of s. 212.095 shall not apply to the refund authorized in this paragraph.

(b) Legal services, provided to a natural person, which relate to child support, child-custody-adoptions, divorce, guardianship-juvenile-dependencies-landlord-tenant relations, mobile-home-leases, enforcement of civil rights or bankruptcy proceedings recovery-of-past-or-future-medical expenses. However, this exemption shall be limited to $500-in services-per-person-per-calendar-year.

(36) Personal laundry services sold to residents of nursing home facilities, adult congregate living facilities, and hospices licensed under part I of chapter 600.

(42) News services enumerated in SIC Group Number 735.

(43) Amusement and recreation services enumerated in SIC Group Numbers 792, 793, 799 and 799, and museums, art galleries, botanical and zoological garden services enumerated in SIC Major Group 84. However, this exemption shall not be construed to exempt admissions charges or membership fees or dues taxable pursuant to other provisions of this part.

(44) Services provided and paid for pursuant to court order in a bankruptcy proceeding.
surveying, land planning, landscape design and interior design services when such services directly relate to the construction, alteration, improvement or repair of realty.

(d) "New construction" means factory-built buildings and any construction, alteration, improvement or repair of realty for which the contract price, including building materials used in the performance of the contract, exceeds $1,000,000.

(e) "Building materials" means tangible personal property physically incorporated into the affected realty.

(f) "Contract price" means the total consideration paid pursuant to a contract for the construction, alteration, improvement or repair of realty.

(g) "Fair market value" means 120 percent of the property's assessed value for ad valorem tax purposes, as reflected by the most recent assessment roll for the county prior to the new construction, unless the prime contractor can demonstrate to the satisfaction of the department by proof of comparable sales, actual purchase price, or appraisal, that such assessment understates the value of the property.

(h) "Appraised value" means the actual value of the realty, exclusive of the fair market value of land and any improvements to the land existing prior to the new construction, as established by an independent appraisal of the realty.

(2) The tax imposed by s. 212.059 shall be applied to the sale of construction services in the following manner:

(a) For new construction undertaken pursuant to a contract, or undertaken on a speculative basis but sold within 6 months of completion of the new construction, the tax shall be imposed upon 50 percent of the contract price.

(b) For new construction undertaken for the prime contractor's own use, or undertaken on a speculative basis and not sold within 6 months of completion, the tax shall be based upon 50 percent of the appraised value.

(c) However, for contracts signed or new construction begun on or after July 1, 1988, for new construction of single-family homes, the tax shall be based upon 40 percent of the contract price or appraised value, whichever is applicable pursuant to paragraphs (a) and (b).

(d) For new construction consisting of factory-built buildings, the tax shall be imposed upon the cost of physical labor expended for the new construction and shall not include administrative overhead costs, transportation costs, or other direct or indirect costs of the manufacturer of factory-built buildings.

(e) For construction other than new construction, the tax shall be imposed upon the total contract price, less the amount paid by the prime contractor for building materials incorporated into the realty. However, the deduction for building materials shall only apply if the prime contractor has previously paid the sales tax on such materials, and the written contract or invoice provided by the prime contractor to the person for whom the construction was done specifically itemizes the building materials and the price paid by the prime contractor for such materials.
(g) Section 212.0591(7), regarding separate statement of taxable and exempt services.

(h) Section 212.0592(2), regarding employee services shall not apply for purposes of determining the cost price of new construction.

(i) Section 212.0592(3), regarding occasional or isolated sales.

(j) Section 212.0592(4), regarding services sold to partnerships.

(k) Section 212.0592(5), regarding services sold between members of an affiliated group.

Section 7. Section 212.0595, Florida Statutes, as created by chapter 87-6, Laws of Florida, is amended to read:

212.0595 Advertising; special provisions.-- Notwithstanding the provisions of ss. 212.059 and 212.0595, the following special provisions shall be applicable to the sales and use tax on advertising:

1. A tax is hereby imposed on advertising sold or used in this state. The tax shall be at the rate of 5 percent of the sales price or cost price of the advertising.

2. Advertising shall be deemed to have been sold in this state if the greater proportion of the advertising is performed within this state based on costs of performance as defined in s. 212.02.

3. Advertising shall be deemed to have been used in this state if it was sold outside this state for consumption in this state. Advertising shall be presumed to be consumed in this state to the extent the cost price is apportioned to this state pursuant to subsection (4).

4. The sales price of the sale of advertising, or the cost price of the use of advertising, shall be apportioned to the state as provided in this subsection. There shall be included in the measure of the tax imposed by this section that proportion of the sales price or cost price which is equal to the proportion of market coverage within Florida to the total United States market coverage for the most recently completed accounting year of the service provider. However, in the case of new or restructured service providers, the department may prescribe by rule another time period or proportion that fairly reflects Florida market coverage.

(b) For purposes of this subsection, "market coverage" means average circulation within the geographic area of distribution for the publication, in the case of print media, and means population within the signal reception area of the broadcaster, in the case of broadcast media, measured as prescribed by the department by rule.

(c) For advertising other than print or broadcast media, the department shall establish by rule a method for fairly apportioning advertising sold or used in this state.

5. If advertising is sold in this state, the sales tax imposed by this section shall be collected and remitted by the advertising media provider, unless the advertising is purchased pursuant to a resale permit, in which case the person reselling the advertising shall collect and remit the tax.

6. If advertising is not sold in this state, but is used in this state, the advertiser shall self-accrue the use tax imposed by this section and remit the tax directly to the department, unless the advertising is sold to a registered dealer for resale, in which case the registered dealer shall collect and remit the tax when the advertising is resold.

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(e) The service is purchased pursuant to a service resale permit by a person who is primarily engaged in the business of selling services.

(3) For purposes of this section:

(a) "Advertising agency support services" means creative services used to produce advertising campaigns, such as photography, filming, copywriting, editing, printing, modeling, and art production.

(b) "Construction support services" means architectural, engineering, drafting, surveying, land planning, landscape design, and interior design services, when such services directly relate to the construction, alteration, improvement or repair of real property.

Section 9. Section 212.0598, Florida Statutes, is created to read:

212.0598 Special provisions; air carriers.--

(1) Notwithstanding other provisions of this part to the contrary, any air carrier required by the United States Department of Transportation to keep records according to said department's standard classification of accounting may elect upon the conditions prescribed in subsection (4), to be subject to the tax imposed by this part on services and tangible personal property according to the provisions of this section.

(2) The basis of the tax shall be the ratio of Florida mileage to total mileage traveled by the carrier's aircraft during the previous fiscal year as determined pursuant to part IV of chapter 214. The ratio shall be determined at the close of the carrier's preceding fiscal year. The ratio shall be applied each month to the carrier's total statewide gross

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purchases of tangible personal property and services otherwise taxable in Florida.

(3) It is the legislative intent that air carriers are hereby determined to be susceptible to a distinct and separate classification for taxation under the provisions of this part, if the provisions of this section are met.

(4) The election provided for in this section shall not be allowed unless the purchaser makes a written request, in a manner prescribed by the Department of Revenue, to be taxed under the provisions of subsection (2), and such person registers with the Department of Revenue as a dealer and extends to his vendor at the time of purchase, if required to do so, a certificate stating that the item or items to be partially exempted are for the exclusive use designated herein. Otherwise, all purchases of taxable property and services purchased in this state shall be subject to taxation.

(5) Notwithstanding other provisions of this part to the contrary, any air carrier eligible for the election provided in subsection (1) which does not so elect shall be subject to the tax imposed by this part on the purchase or use of services and tangible personal property purchased or used in this state, as well as other taxes imposed herein.

Section 10. Subsections (2) and (6), paragraph (h) of subsection (14), and paragraph (a) of subsection (19) of section 212.02, Florida Statutes, as amended by chapter 87-6, Laws of Florida, are amended to read:

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

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which an access charge, as defined in s. 203.012(1), is imposed, is a sale for resale.

Section 11. Paragraph (a) of subsection (1) of section 212.031, Florida Statutes, as amended by chapter 87-6, Laws of Florida, is amended to read:

212.031 Lease or rental of or license in real property.—

(1)(a) It is declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of renting, leasing, letting, or granting a license for the use of any real property unless such property is:

1. Assessed as agricultural property under s. 193.461.
2. Used exclusively as dwelling units.
3. Property subject to tax on parking, docking, or storage spaces under s. 212.03(6).
4. Recreational property or the common elements of a condominium when subject to a lease between the developer or owner thereof and the condominium association in its own right or as agent for the owners of individual condominium units or the owners of individual condominium units. However, only the lease payments on such property shall be exempt from the tax imposed by this chapter, and any other use made by the owner or the condominium association shall be fully taxable under this chapter.
5. A public or private street or right-of-way occupied or used by a utility for utility purposes.
6. A public street or road which is used for transportation purposes.
7. Property used at an airport exclusively for the purpose of aircraft landing or aircraft taxiing or property

However, a sale, to other than an end user, of telecommunication services consisting of a right of access for

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(1) For the exercise of such privilege, a tax is
levied on each taxable transaction or incident, which tax is
due and payable as follows:
(a) a. At the rate of 5 percent of the sales price of
each item or article of tangible personal property when sold
at retail in this state, computed on each taxable sale for the
purpose of remitting the amount of tax due the state, and
including each and every retail sale.
b. Each occasional or isolated sale of an aircraft,
boat, or mobile home, or motor vehicle of a class or type
which is required to be registered, licensed, titled, or
documented in this state or by the United States Government
shall be subject to tax at the rate provided in this
paragraph. The department shall, by rule, adopt the NADA
Official Used Car Guide as the reference price list for any
used motor vehicle which is required to be licensed pursuant
to s. 320.08(1), (2), (3)(a), (b), (c), or (f), or (9). If
any party to an occasional or isolated sale of such a vehicle
reports to the tax collector a sales price which is less than
80 percent of the average loan price for the specified model
and year of such vehicle as listed in the most recent
reference price list, the tax levied under this paragraph
shall be computed by the department on such average loan price
unless the parties to the sale have provided to the tax
collector an affidavit, signed by each party, or other
substantial proof, stating the actual sales price. Any party
to such sale who reports a sales price less than the actual
sales price is guilty of a misdemeanor of the second degree,
punishable as provided in s. 775.083. The department shall
collect or attempt to collect from such party any delinquent
sales taxes. In addition, such party shall pay any tax due
and any penalty and interest assessed, plus a penalty equal to
twice the amount of the additional tax owed. Notwithstanding
any other provision of law, the Department of Revenue may
waive or compromise any penalty imposed after July 1, 1985,
pursuant to this sub-subparagraph. For purposes of this sub-
subparagraph, an occasional or isolated sale is one in which
the seller is not a motor vehicle dealer as defined in s.
320.27(11)(c).

2. This paragraph does not apply to the sale of a boat
or airplane by or through a registered dealer under this
chapter to a purchaser who removes such boat or airplane from
this state within 10 days after the date of purchase or, when
the boat or airplane is repaired or altered, within 10 days
after completion of such repairs or alterations. In no event
shall the boat or airplane remain in this state more than 90
days after the date of purchase. This exemption shall not be
allowed unless the seller:
   a. Obtains from the purchaser within 90 days from the
date of sale written proof that the purchaser licensed,
registered, or documented the boat or airplane outside the
state;
   b. Requires the purchaser to sign an affidavit that he
has read the provisions of this section; and
   c. Makes the affidavit a part of his permanent record.

In the event the purchaser fails to remove the boat or
airplane from this state within 10 days after purchase or,
when the boat or airplane is repaired or altered, within 10
days after completion of such repairs or alterations, or
permits the boat or airplane to return to this state within 6
months from the date of departure, the purchaser shall be

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for interstate telecommunications services defined in s.
203.012(4) and (7)(b), if the majority of such services used
by such person are for communications originating outside of
this state and terminating in this state. This exemption
shall only be granted to holders of a direct pay permit issued
pursuant to this subparagraph. No refunds shall be given for
taxes paid prior to receiving a direct pay permit. Upon
application, the department may issue a direct pay permit to
the purchaser of telecommunications services authorizing such
purchaser to pay tax on such services directly to the
department. Any vendor furnishing telecommunications services
to the holder of a valid direct pay permit shall be relieved
of the obligation to collect and remit the tax on such
service. Tax payments and returns pursuant to a direct pay
permit shall be monthly. For purposes of this subparagraph,
the term "person" shall be limited to a single legal entity
and shall not be construed as meaning a group or combination
of affiliated entities or entities controlled by one person or
group of persons. For purposes of this subparagraph, for
calendar year 1986, the term "calendar year" means the last 6
months of 1986.
(f) At the rate of 5 percent on the sale, rental, use,
consumption, or storage for use in this state of machines and
equipment and parts and accessories thereafter used in
manufacturing, processing, compounding, producing, mining, or
quarrying personal property for sale or to be used in
furnishing communications, transportation, or public utility
services.
(g) At the rate of 5 percent of the price, as
determined pursuant to part II, of each gallon of motor fuel
or special fuel taxable pursuant to that part, except that

motor fuel and special fuel expressly taxable under this part
shall be taxed as provided in paragraphs (a) and (b).
(h) Any person who purchases, installs, rents, or
leases a telephone system or telecommunication system for his
own use to provide himself with telephone service or
telecommunication service which is a substitute for any
telephone company switched service or a substitute for any
dedicated facility by which a telephone company provides a
communication path is exercising a taxable privilege and shall
register with the Department of Revenue and pay into the State
Treasury a yearly amount equal to 5 percent of the actual cost
of operating such system, notwithstanding the provisions of s.
212.081(3)(b). "Actual cost" includes, but is not limited to,
depreciation, interest, maintenance, repair, and other
expenses directly attributable to the operation of such
system. For purposes of this paragraph, the depreciation
expense to be included in actual cost shall be the
depreciation expense claimed for federal income tax purposes.
The total amount of any payment required by a lease or rental
contract or agreement shall be included within the actual
cost. The provisions of this paragraph do not apply to the
use by any local telephone company or any telecommunication
carrier of its own telephone system or telecommunication
system to conduct a telecommunication service for hire. If a
system described in this paragraph is located in more than one
state, the actual cost of such system for purposes of this
paragraph shall be the actual cost of the system's equipment
located in Florida.
(i) At the rate of 5 percent on the retail price of
newspapers and magazines sold or used in Florida.
Notwithstanding other provisions of this part, the seller
subdivision in this state except sales, rental, use, consumption, or storage for which bonds or revenue certificates are validated on or before January 1, 1973, for transmission or distribution expansion.

(7) MISCELLANEOUS EXEMPTIONS.--

(e) Film rentals.--Film rentals are exempt when an admission is charged for viewing such film, and license fees and direct charges for films, videotapes, and transcriptions used by television or radio stations or networks are exempt. However, this exemption shall not be construed to exempt the sale or use of advertising.

(9) PARTIAL EXEMPTIONS; RAILROADS AND MOTOR VEHICLES ENGAGED IN INTERSTATE OR FOREIGN COMMERCE.--

(b) Motor vehicles which are licensed as common carriers by the Interstate Commerce Commission or by the United-States-Department-of-Transportation and parts thereof used to transport persons or property in interstate or foreign commerce are subject to tax imposed in this chapter only to the extent provided herein. The basis of the tax shall be the ratio of intrastate mileage to interstate or foreign mileage traveled by the carrier's motor vehicles which were used in interstate or foreign commerce and which had at least some Florida mileage during the previous fiscal year of the carrier. Such ratio is to be determined at the close of the carrier's fiscal year. This ratio shall be applied each month to the total purchases of such motor vehicles and parts thereof which are used in this state to establish that portion of the total used and consumed in intrastate movement and subject to tax under this part. Motor vehicles which are licensed as common carriers by the Interstate Commerce Commission or the United-States-Department-of-Transportation

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The department shall maintain and keep on file in the office of the department, and make available to the public, a complete record of all information obtained by the department as a result of the collection of any amount of tax or fee, including but not limited to:

1. The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

2. Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

3. The department shall notify any person or entity responsible for the collection of the tax or fee of the completion of the collection and provide such notice in writing.

4. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

4.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

4.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

5. The department shall, upon request, provide any person or entity responsible for the collection of the tax or fee with a copy of the record of the collection of the tax or fee.

6. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

6.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

6.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

7. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

7.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

7.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

8. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

8.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

8.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

9. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

9.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

9.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

10. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

10.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

10.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

11. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

11.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

11.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

12. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

12.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

12.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

13. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

13.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

13.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

14. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

14.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

14.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

15. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

15.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

15.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

16. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

16.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

16.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

17. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

17.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

17.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

18. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

18.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

18.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

19. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

19.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

19.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

20. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

20.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

20.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

21. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

21.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

21.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

22. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

22.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

22.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

23. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

23.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

23.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

24. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

24.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

24.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

25. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

25.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

25.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.

26. The department shall maintain a record of all transactions related to the collection of the tax or fee, including but not limited to:

26.1 The amount of tax or fee collected, the name and address of the person or entity responsible for the collection of the tax or fee, and the date of collection.

26.2 Any other information that may be necessary to accurately and completely reflect the collection of the tax or fee.
amounts of gross sales, taxable sales, taxable purchases, and
tax collected or due shall be reported by major sales tax
source: services; tangible personal property; admissions;
 transient rentals; commercial leases or licenses; and
 agricultural equipment.

(b) In the event any dealer or other person charged
herein fails or refuses to make his records available for
inspection so that no audit or examination has been made of
the books and records of such dealer or person, fails or
refuses to register as a dealer, or fails to make a report and
pay the tax as provided by this chapter; or makes a grossly
incorrect report, or makes a report that is false or
fraudulent, then, in such event, it shall be the duty of the
department to make an assessment from an estimate based upon
the best information then available to it for the taxable
period of retail sales of such dealer, the gross proceeds from
rentals, the total admissions received, amounts received from
leases of tangible personal property by such dealer, or of the
cost price of all articles of tangible personal property
imported by the dealer for use or consumption or distribution
or storage to be used or consumed in this state or of the
sales or cost price of all services the sale or use of which
is taxable under this part, together with interest, plus
penalty, if such have accrued, as the case may be. Then the
department shall proceed to collect such taxes, interest, and
penalty on the basis of such assessment, which shall be
considered prima facie correct; and the burden to show the
contrary shall rest upon the dealer, seller, owner, or lessor,
as the case may be.

(7) In the event the dealer has imported the tangible
personal property or has acquired services outside the state
for sale or use in this state and he fails to produce an
invoice showing the cost price of the articles or services, as
defined in this chapter, which are subject to tax, or the
invoice does not reflect the true or actual cost price as
defined herein, then the department shall ascertain, in any
manner feasible, the true cost price, and assess and collect
the tax thereon with interest plus penalties, if such have
accrued on the true cost price as assessed by it. The
assessment so made shall be considered prima facie correct,
and the duty shall be on the dealer to show to the contrary.

(9) Taxes imposed by this chapter upon the privilege
of the use, consumption, storage for consumption, or sale of
tangible personal property, admissions, license fees, rentals,
and communication services, and upon the sale or use of
services as herein taxed shall be collected upon the basis of
an addition of the tax imposed by this chapter to the total
price of such admissions, license fees, rentals, communication
or other services, or sale price of such article or articles
that are purchased, sold, or leased at any one time by or to a
customer or buyer; and the dealer, or person charged herein,
is required to pay a privilege tax in the amount of the tax
imposed by this chapter on the total of his gross sales of
tangible personal property, admissions, license fees, rentals,
and communication services or to collect a tax upon the sale
or use of services, and such person or dealer shall add the
tax imposed by this chapter to the price, license fee, rental,
or admissions, and communication or other services and collect
the total sum from the purchaser, admittee, licensee, lessee,
or consumer. Notwithstanding the rate of taxes imposed upon

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Six percent of the total taxes collected under the provisions of this chapter shall be paid into the State Treasury to the credit of the State Infrastructure Trust Fund.

Section 20. Subsection (3) of section 206.875, Florida Statutes, as created by chapter 87-6, Laws of Florida, is amended to read:

206.875 Allocation of tax.--
(3) Notwithstanding the provisions of subsections (1) and (2), the department shall pay over to the State Treasurer all funds received and collected by it under the provisions of s. 206.87(1)(b) to be credited to the account of the State Infrastructure Trust Fund established pursuant to s. 212.235.

Section 21. Subsection (1) of section 215.32, Florida Statutes, is amended, and paragraph (d) is added to subsection (2) of said section, to read:

215.32 State funds; segregation.--
(1) All moneys received by the state shall be deposited in the State Treasury unless specifically provided otherwise by law and shall be deposited in and accounted for by the Treasurer and the Department of Banking and Finance within the following funds, which funds are hereby created and established:
(a) General Revenue Fund;
(b) Trust funds; and
(c) Working Capital Fund; and,
(d) State Infrastructure Fund.

(2) The source and use of each of these funds shall be as follows:
(d) The State Infrastructure Fund shall consist of all moneys received from proceeds earmarked for this fund pursuant to ss. 201.15, 206.875, and 212.235. Such moneys shall only be expended pursuant to legislative appropriations for infrastructure facilities listed in s. 212.235(2).

Section 22. Section 31 of chapter 87-6, Laws of Florida, is amended to read:

Section 31. Notwithstanding any other provision of this act, in the case of written contracts which are signed prior to May 1, 1987, or offers submitted prior to such date which are binding on the offeror and are accepted, for constructing improvements to real property, prime contractors, as defined in s. 212.0594(109), Florida Statutes, responsible for performing the contract shall not be required to remit any tax on services levied pursuant to s. 212.059 or s. 212.0594, Florida Statutes, provided that:

(1) Pursuant to s. 212.0594, Florida Statutes, it is the responsibility of the prime contractor to remit the tax;
(2) The purchase of the services for which the tax is not being remitted is necessary to complete the contract and the tax cannot be legally collected from the final purchaser and cannot be included in the price charged the final purchaser under the terms of the contract;
(3) On the first tax return of the prime contractor in which tax is not remitted pursuant to this section for a specific contract, the prime contractor must submit an application in a manner approved by the Department of Revenue by rule. A complete application shall include proof of the written contract, the amount of tax not being remitted, the anticipated date of completion of the contract, an estimate of the value of services expected to be performed under the contract subsequent to June 30, 1989, and a sworn statement, signed by the applicant or his representative, attesting to the validity of the application. Subsequent taxes not
Section 25. Section 36 of chapter 87-6, Laws of Florida, is amended to read:

Section 36. Any penalties provided for pursuant to s. 212.12(2), Florida Statutes, shall be waived by the executive director of the Department of Revenue for returns due for the tax on services newly imposed by this act. If the executive director determines that the interest owed pursuant to s. 212.12(3) 814-23, Florida Statutes, will cause an undue hardship on the taxpayer, he may also waive the interest payment. The waiver for penalties and interest shall apply with respect to returns for taxes due and payable for the period between July 1, 1987, and September 30, 1987.

Section 26. Section 37 of chapter 87-6, Laws of Florida, is amended to read:

Section 37. When a service that is taxable beginning July 1, 1987, is provided prior to that date, it shall not be taxed, notwithstanding that compensation for the service is paid or payable on or after that date. When a service that is taxable beginning July 1, 1987, is provided on or after that date, the service shall be taxed unless it was prepaid in full prior to April 1, 1987. When a service that is taxable beginning on July 1, 1987, is provided over a period of time beginning prior to that date and ending after that date, the service shall be taxed only upon that portion of the service provided on or after July 1, 1987. For purposes of this section, a service shall be deemed prepaid in full if payment for the service is pursuant to a finance agreement and such agreement was sold by the service provider to a third party prior to April 1, 1987.

Section 27. Section 38 of chapter 87-6, Laws of Florida, is amended to read:

Section 38. Except-for-the-purposes-of-s. 212.0593, Florida Statutes, Nothing contained in this act shall be construed to require disclosure of privileged information, the confidentiality of which is protected under the Florida Evidence Code require-an-attorney-or-a-certified-public accountant-licensed-pursuant-to-chapter-473, Florida Statutes, to-reveal-the-identity-of-any-client-for-any-reason.

Section 28. Transition taxes.--

(1) There is hereby levied a tax on every person selling special fuel in this state at the rate of 5 cents per gallon on special fuel upon which the tax imposed pursuant to s. 206.07(1)(a), Florida Statutes, has been paid, which is held in inventory on July 1, 1987, and upon which the tax imposed pursuant to s. 206.07(1)(b), Florida Statutes, has not been paid.

(2) "Special fuel" is defined as provided in s. 206.06(1), Florida Statutes.

(3) The tax levied under this section shall be due and payable on July 1, 1987, and shall be remitted to the Department of Revenue on or before August 20, 1987, on forms prescribed by the department.

(4) If any person fails to make a report or pay the taxes due as required by this section, the department shall add a penalty in the amount of 5 percent of any unpaid tax if the failure is for not more than 1 month, with an additional 5 percent of any unpaid tax for each additional month or fraction thereof during which the failure continues. However, such penalty may not exceed 100 percent in the aggregate of any unpaid tax. Furthermore, in no event may the penalty assessed be less than $5. The department shall collect the tax, together with the penalty and costs, in the same manner.

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undertaking a study of service transactions for the purpose of
identifying those transactions not taxable pursuant to the
definition of service in s. 212.02, Florida Statutes. On or
before March 1, 1989, the department shall report to the
Governor and the Legislature all service transactions so
identified.

Section 32. Section 48 of chapter 87-6, Laws of
Florida, is amended to read:

Section 48. No later than January 1, 1988, the
Department of Revenue shall develop and implement a tax
amnesty program for taxpayers subject to the tax laws
enumerated in s. 72.011(1), Florida Statutes, except those
taxes governed by ss. 199.0324 and ss. 212.0505, 212.0596,
212.0695, and 212.0596, Florida Statutes. The tax amnesty
program shall be a one-time opportunity for eligible taxpayers
to satisfy their tax liabilities under the revenue laws of
this state and thereby avoid criminal prosecution and any
penalties imposed under such laws. Eligible taxpayers shall
have no more than a 6-month period during which to file
returns or amended returns and to make full payment of the
amount of tax and interest due. An eligible taxpayer may
participate in the amnesty program whether or not the taxpayer
is under audit or investigation; notwithstanding the fact that
the amount due is included in a proposed assessment or an
assessment, bill, notice, or demand for payment issued by the
department; and without regard to whether the amount due is
subject to a pending administrative or judicial proceeding.
However, participation in the program shall be conditioned
upon the taxpayer's agreement that the right to protest or
initiate an administrative or judicial proceeding or to claim
any refund of moneys paid under this amnesty program is barred
with respect to the amounts paid except as provided in this

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Section 58. Effective July 1, 1988, Subsection (6) of section 212.14, Florida Statutes, as amended by chapter 85-342, Laws of Florida, and section 214.09, Florida Statutes, as amended by chapter 85-342, Laws of Florida, are hereby repealed.

Section 36. Section 60 of chapter 87-6, Laws of Florida, is amended to read:

Section 60. Effective July 1, 1988, Section 214.04, Florida Statutes, is amended to read:

214.04 Limitation on assessment.--No deficiency shall be assessed with respect to a taxable year for which a return was filed unless a notice of deficiency for such year was issued not later than the date prescribed in s. 95.091(3).

Section 37. Sections 50, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 101, 102, 103, 104, 105, 106 and 108 of chapter 87-6, Laws of Florida, are hereby repealed.

Section 38. There is hereby appropriated from the General Revenue Fund the sum of $364,757 to the Division of Administrative Hearings of the Department of Administration, for purposes of implementing the provisions of chapter 87-6, Laws of Florida, and this act.

Section 39. (1) Short title. --Sections 35 through 45 may be cited as the "Fairness in Retail Sales Taxation Act."

(2) This section shall take effect October 1, 1987.

Section 40. Findings and intent.--

(1) The Legislature of the State of Florida finds:

(a) Millions of dollars of retail sales are made each year involving the transport of property from outside this state to purchasers in this state.

(b) Sales and use taxes to this state are not being paid on many, if any, of these sales.

(c) There is a substantial loss of revenue to this state as a result of failure or refusal to collect and remit to the treasury of this state sales and use taxes on those sales.

(d) Such failure or refusal is detrimental to the residents of and visitors to this state in two respects:

First, the resulting loss of revenue increases the difficulty of carrying on essential state activities and maintaining and fostering a high quality of life for residents and visitors; and, second, retailers who, in compliance with laws of this state, collect and remit taxes on retail sales suffer from the unfair competition of those who do not do so, which is harmful to the business and economic climate of the state.

(e) Retailers who take advantage of the prosperity, market, laws, citizens and economy of this state by making retail sales to purchasers in this state are morally obligated to assume their fair share of the burden of maintaining this state's prosperity and quality of life by collecting and remitting taxes on sales to such purchasers.

(2) It is, therefore, the intent of this act to:

(a) Assure that those who make retail sales involving the transport of property from outside this state to purchasers in this state bear their fair share of this burden.

(b) Protect from unfair competition retailers who comply with the laws of this state by collecting and remitting tax on retail sales.
imposed upon such dealer for carrying out any required activity.

(4) The department shall, with the consent of another jurisdiction of the United States whose cooperation is needed, enforce this part in that jurisdiction, either directly or, at the option of that jurisdiction, through its officers or employees.

(5) The tax required under this section to be collected and any amount unreturned to a purchaser that is not tax but was collected from the purchaser under the representation that it was tax constitute funds of the State of Florida from the moment of collection.

Section 42. Effective October 1, 1987, paragraph (c) of subsection (2) and paragraph (a) of subsection (5) of section 212.06, Florida Statutes, 1986 Supplement, as amended by chapter 86-166, Laws of Florida, are amended to read:

212.06 Sales, storage, use tax; collectible from dealers; "dealer" defined; dealers to collect from purchasers;

legislative intent as to scope of tax.—

(2)

(c) The term "dealer" is further defined to mean every person, as used in this chapter, who sells at retail, or who offers for sale at retail, or who has in his possession for sale at retail, or for use, consumption, or distribution, or for storage to be used or consumed in this state tangible personal property as defined herein, including a retailer who transacts a mail order sale.

(5)(a) 1. Except as provided in subparagraph 2., it is not the intention of this chapter to levy a tax upon tangible personal property imported, produced, or manufactured in this state for export, provided that tangible personal property may not be considered as being imported, produced, or manufactured for export unless the importer, producer, or manufacturer delivers the same to a licensed exporter for exporting or to a common carrier for shipment outside the state or mails the same by United States mail to a destination outside the state; or, in the case of aircraft being exported under their own power to a destination outside the continental limits of the United States, by submission to the department of a duly signed and validated United States customs declaration, showing the departure of the aircraft from the continental United States; and further with respect to aircraft, the canceled United States registry of said aircraft; or in the case of parts and equipment installed on aircraft of foreign registry, by submission to the department of documentation, the extent of which shall be provided by rule, showing the departure of the aircraft from the continental United States; nor is it the intention of this chapter to levy a tax on any sale which the state is prohibited from taxing under the Constitution or laws of the United States. Every retail sale made to a person physically present at the time of sale shall be presumed to have been delivered in this state.

2. a. Notwithstanding subparagraph 1., a tax is levied on each sale of tangible personal property to be transported to a cooperating state as defined in sub-subparagraph c., at the rate specified in sub-subparagraph d.

b. For purposes of this subparagraph, "a cooperating state" is one determined by the executive director of the department to cooperate satisfactorily with this state in collecting taxes on mail order sales. No state shall be so

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Section 43. Effective October 1, 1987, subsection (1) of section 212.20, Florida Statutes, is amended, and subsection (4) is added to said section, to read:

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

(1) The department shall pay over to the Treasurer of the state all funds received and collected by it under the provisions of this chapter, to be credited to the account of the General Revenue Fund of the state, except that funds collected under s. 212.06(5)(b), shall be held in trust in the State Treasury, as provided therein.

(4) When there has been a final adjudication that any tax pursuant to s. 212.0594 was levied, collected, or both, contrary to the Constitution of the United States or the State Constitution, the department shall, in accordance with rules, determine, based upon claims for refund and other evidence and information, who paid such tax or taxes, and refund to each such person the amount of tax paid. For purposes of this subsection, a "final adjudication" is a decision of a court of competent jurisdiction from which no appeal can be taken or from which the official or officials of this state with authority to make such decisions has or have decided not to appeal.

Section 44. Effective October 1, 1987, paragraph (e) is added to subsection (3) of section 212.02, Florida Statutes, 1986 Supplement, to read:

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

Section 45. Effective October 1, 1987, the introductory paragraph of section 212.05, Florida Statutes, 1986 Supplement, is amended to read:

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

Section 46. (1) Effective October 1, 1987, subsection (1) and paragraph (a) of subsection (5) of section 212.12, Florida Statutes, 1986 Supplement, are amended to read:

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

(1) For the purpose of compensating persons granting licenses for and the lessors of real and personal property taxed hereunder, for the purpose of compensating dealers in tangible personal property, for the purpose of compensating dealers providing communication services and taxable services, and for the purpose of compensating owners of places where admissions are collected, as compensation for the keeping of prescribed records and the proper accounting and remitting of taxes by them, such seller, person, lessor, dealer, and owner

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

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

Section 46. Effective October 1, 1967, subsection (3)
of section 212.18, Florida Statutes, 1966 Supplement, is
amended to read:

212.18 Administration of law; rules and regulations.--

(3) Every person desiring to engage in or conduct
business in this state as a dealer, as defined in this
chapter, or to lease, rent, or let or grant licenses in living
quarters or sleeping or housekeeping accommodations in hotels,
apartment houses, roominghouses, tourist or trailer camps, or
real property, as defined in this chapter, and every person
who sells or receives anything of value by way of admissions,
shall file with the department an application for a
certificate of registration for each place of business,
showing the names of the persons who have interests in such
business and their residences, the address of the business,
and such other data as the department may reasonably require.
The application shall be made to the department before the
person, firm, copartnership, or corporation may engage in such
business; and it shall be accompanied by a registration fee of
$5. However, no registration fee is required to accompany an
application to engage in or conduct business to make mail
order sales. The department, upon receipt of such

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Revises provisions relating to certain conditions applicable to self-accrual. Specifies administrative provisions applicable to department rules implementing said chapter and this act. Amends provisions relating to waiver of penalties and interest with respect to the tax on services for a specified period. Revises provisions relating to application of the tax to certain prepaid services. Revises provisions relating to construction of said chapter with respect to certain client confidentiality.

Imposes a tax on persons selling certain special fuel held in inventory on July 1, 1987, on which the additional tax on such fuel levied under chapter 87-6, Laws of Florida, has not been paid. Provides penalties. Provides for rules and notice. Provides for distribution of the proceeds. Revises provisions relating to appointment of a panel to be hearing officer in certain administrative taxpayer contest proceedings. Revises a date for a department study of taxable services. Revises provisions relating to application of a tax amnesty program. Revises provisions which establish limitations on actions to collect certain taxes. Removes an amendment relating to delinquency penalties and penalties for substantial underpayment of tax on severance of solid minerals. Revises the effective date of the repeal of provisions relating to limitations on assessment of sales tax and on notices of deficiency of designated nonproperty taxes. Repeals portions of chapter 87-6, Laws of Florida, which provide increased penalties for certain tax crimes. Provides an appropriation to the Division of Administrative Hearings.

Creates the Fairness in Retail Sales Taxation Act. Provides findings and intent. Provides application of tax on sales, use and other transactions to mail order sales. Specifies conditions under which dealers making such sales are subject to said tax. Provides duties of such dealers. Provides for enforcement in other jurisdictions. Includes such persons within the definition of “dealer.” Provides for levy of tax on sales of tangible personal property to be transported to a cooperating state. Specifies requirements applicable to cooperating states. Provides for payment of taxes collected to cooperating states. Provides duties of dealers selling tangible personal property for delivery in another state. Provides for refund of certain taxes adjudicated unconstitutionally levied or collected. Includes mail order sales as a taxable privilege. Excludes dealers making mail order sales from the dealer's credit. Authorizes the executive director of the Department of Revenue to negotiate a collection allowance with such dealers. Provides for audits and inspections. Excludes the business of making mail order sales from registration fees. Provides an appropriation to the Department of Revenue.