

POST-Legislative **REVIEW**



2011

**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 2011 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.

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 website at 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 email 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

HJR – House Joint Resolution

L.O.F. – Laws of Florida

SB – Senate Bill

s. – section

ss. – sections

UBL – Upon becoming law

VAB – Value Adjustment Board

ADMINISTRATION

➤ Rulemaking – Adoption of Proposed Rule

Effective Date: June 24, 2011

Statute Reference: Section 120.54(3), F.S.

Chapter Law: Section 1, 2011-225 (CS/CS/CS/HB 993 & HB 7239, 1st Eng.)

Requires a Notice of Proposed Rule to contain a statement whether the proposed rule is expected to require legislative ratification pursuant to s. 120.541(3), F.S. Specifies when an agency is allowed to modify or withdraw a proposed rule after its adoption but before it becomes effective.

➤ Rulemaking – Annual Regulatory Plan

Effective Date: June 24, 2011

Statute Reference: Section 120.74(3), F.S.

Chapter Law: Section 4, 2011-225 (CS/CS/CS/HB 993 & HB 7239, 1st Eng.)

Beginning July 1, 2012, requires each agency to file an annual regulatory plan identifying and describing each rule, excluding emergency rules, the agency proposes to adopt during the period July 1 – June 30.

➤ Rulemaking – Biennial Rule Report

Effective Date: June 24, 2011

Statute Reference: Section 120.74(4), F.S.

Chapter Law: Section 4, 2011-225 (CS/CS/CS/HB 993 & HB 7239, 1st Eng.)

Requires the biennial rule report due to the President of the Senate, the Speaker of the House of Representatives, and the Joint Administrative Procedures Committee by October 1, 2011, to contain the information required to be included in the rule reports required in s. 120.745, F.S. Suspends the biennial rule report due October 1, 2013.

➤ Rulemaking – Review of Agency Rules

Effective Date: June 24, 2011

Statute Reference: Section 120.745, F.S.

Chapter Law: Section 5, 2011-225 (CS/CS/CS/HB 993 & HB 7239, 1st Eng.)

By December 1, 2011, requires each agency to compile its 2011 Enhanced Biennial Rule Review Report and post the report on the agency's website and notice the publication of the report in the *Florida Administrative Weekly*. Specifies the format of the report and the information to be included in the report. Requires agencies to designate each rule or subpart of a rule as "revenue rules" or "data collection rules." Rules effective on or before November 16, 2011, that will likely have an economic impact and that the agency does not plan to repeal are required to be divided equally into Group I and Group II rules. Allows for public input and objection to the information in

the Enhanced Biennial Rule Review Report and requires the agency to publish a determination of the objection within 20 days of receipt. Requires each agency to file a written certification with the Joint Administrative Procedures Committee verifying the completion of all objections and any required report amendments on or before July 1, 2012.

A Compliance Economic Review and Report containing the specified information for Group I rules must be certified with the Committee by May 1, 2012. The report for Group II rules must be certified with the Committee by May 1, 2013. By December 1 of the appropriate year, a Final Compliance Economic Review containing the specified information must be published and certified with the Committee. Rulemaking proceedings to amend or repeal rules, or subparts of rules, as designated in the report, must begin by December 1 of the appropriate year.

Suspends an agency's delegated rulemaking authority when the agency fails to timely file any required certification. Provides for tolling of the time requirements for rulemaking proceedings initiated before the date of suspension. Tolls the time period for submitting an objection and for submission of a lower cost regulatory alternative for the period of the suspension of the agency's rulemaking authority.

Allows an exemption from the Enhanced Biennial Rule Review and Compliance Economic Review and Report for each agency that cooperates with the Office of Fiscal Accountability and Regulatory Reform, identifies each "data collection rule" and each "revenue rule," and makes the information publicly available on its website by December 1, 2011. Requires the agency head to certify to the Committee that the agency has chosen this exemption.

➤ **Rulemaking – Small Business Regulatory Advisory Council**

Effective Date: July 1, 2011

Statute Reference: Section 120.54(3)(b)2., F.S.

Chapter Law: Sections 4, 5, and 49, 2011-142 (SB 2156, 3rd Eng.)

Requires an agency to send Notices of Proposed Rules that will affect small businesses to the Small Business Regulatory Advisory Council and to the Department of Economic Opportunity.

➤ **Rulemaking – Statement of Estimated Regulatory Costs**

Effective Date: June 24, 2011

Statute Reference: Section 120.541(1)(d) and (4) and 120.54(2)(a), F.S.

Chapter Law: Section 2, 2011-225 (CS/CS/CS/HB 993 & HB 7239, 1st Eng.)

Allows an agency to file a rule for adoption 21 days after providing a revised Statement of Estimated Regulatory Costs. Provides that the requirements to provide a Statement of Estimated Regulatory Costs do not apply to the adoption of emergency rules or to the adoption of federal standards. Reduces the amount of time a substantially affected person has to seek an administrative determination of the invalidity of a proposed rule to 20 days after a Statement of Estimated Regulatory Costs, or a revised statement, has been prepared and noticed.

CHILD SUPPORT ENFORCEMENT

➤ Uniform Interstate Family Support Act

Effective Date: Effective the earlier of 90 days following Congress amending 42 U.S.C. s. 666(f) to allow or require states to adopt the 2008 version of the Uniform Interstate Family Support Act (UIFSA), or 90 days following the state obtaining a waiver of its state plan requirement under Title IV-D of the Social Security Act.

Statute Reference: Chapter 88, F.S.

Chapter Law: Sections 1-78 and 81, 2011-92 (CS/CS/CS/HB 1111, 2nd Eng.)

Adopts language to conform Chapter 88, F.S., to the 2008 version of the Uniform Interstate Family Support Act (UIFSA) including revision and additions. Requires the Department to seek a waiver from the federal government to allow the state to implement the 2008 version of UIFSA prior to Congress adopting that version.

COMMUNICATIONS SERVICES TAX

➤ Tax Brackets

Effective Date: July 1, 2011 (Applies Retroactively)

Statute Reference: Section 202.16(3), F.S.

Chapter Law: 2011-120 (CS/CS/CS/HB 887)

Removes the requirements for the Department to provide the tax amounts and brackets applicable to each taxable sale of communications services electronically or otherwise. Removes the requirement for communications services dealers to collect the tax based on a bracket system.

Requires dealers to compute the state communications services tax separately from the local communications services tax. Each tax must be computed based on a rounding algorithm that is carried to the third decimal place and rounded up to the next whole cent when the third decimal place is greater than four. Provides how dealers may combine the components of the state tax before applying the algorithm to compute the state tax.

Authorizes dealers to compute the taxes on an item basis or on an invoice basis. Requires the amount computed on the total amount of the invoice to equal at least the total of the tax amounts computed on each item on the invoice. Authorizes dealers to set a minimum tax amount of not less than one cent to comply with the requirement.

Provides that the amendments are remedial in nature and apply retroactively and are not a basis for assessment or refund of tax paid before July 1, 2011.

➤ **Transient Public Lodging Establishments**

Effective Date: June 2, 2011

Statute Reference: Section 509.242, F.S.

Chapter Law: Section 5, 2011-119 (CS/CS/CS/HB 883, 2nd Eng.)

The exemption for residential communications services tax excludes any public lodging establishment as defined in Ch. 509, F.S., including “resort condominium” and “resort dwelling.” Amends the definition of “public lodging establishment,” replacing “resort condominium” and “resort dwelling” with “vacation rental.”

CORPORATE INCOME TAX

➤ **2011 Partial Adoption of the Internal Revenue Code**

Effective Date: June 24, 2011 (Retroactive to January 1, 2011)

Statute Reference: Sections 220.03(1)(n) and (2)(c) and 220.13(1)(e), F.S.

Chapter Law: Sections 1 - 3, 2011-229 (CS/HB 7185, 1st Eng.)

Updates the references in the Florida Income Tax Code to conform to the United States Internal Revenue Code (IRC) in effect on January 1, 2011.

Effective January 1, 2011, Florida will require additions to taxable income equal to the amount of bonus depreciation and additional IRC Section 179 expense allowed by the Small Business Jobs Act of 2010 and the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 that are claimed by taxpayers on their federal income tax return.

Authorizes the Department of Revenue to adopt emergency rules, which will remain in effect for six months and may be renewed pending the adoption of permanent rules.

➤ **Additions to Adjusted Federal Income – Research and Development Tax Credit**

Effective Date: July 1, 2011 (For Tax Years Beginning On or After January 1, 2012)

Statute Reference: Section 220.13(1)(a)17., F.S.

Chapter Law: Section 7, 2011-76 (CS/SB 143, 1st Eng.)

Provides that credits against corporate income tax for research and development under section 220.196, F.S., are not allowed both as a deduction from income and as a tax credit.

➤ **Additions to and Subtractions from Adjusted Federal Income – Florida Space Business Incentives Act**

Effective Date: July 1, 2011 (For tax years beginning on or after October 1, 2015)

Statute Reference: Section 220.13(1)(a)16. and (b)1.a., F.S.

Chapter Law: Section 7, 2011-76 (CS/SB 143, 1st Eng.)

Requires taxpayers to add back any amount taken as a tax credit for spaceflight projects under the Florida Space Business Incentives Act. Prohibits the seller from deducting any net operating loss transferred under the Act.

➤ **Allocation of Nonbusiness Income – Florida Space Business Incentives Act**

Effective Date: July 1, 2011 (For tax years beginning on or after October 1, 2015)

Statute Reference: Section 220.16(5), F.S.

Chapter Law: Section 14, 2011-76 (CS/SB 143, 1st Eng.)

Requires payments received from the sale of the net operating loss authorized under the Florida Space Business Incentives Act (s. 220.194, F.S.) to be allocated to Florida as nonbusiness income in computing Florida corporate income.

➤ **Apportionment – Single Sales Factor**

Effective Date: July 1, 2011 (For tax years beginning on or after January 1, 2013)

Statute Reference: Sections 220.131(5), 220.15(1), and 220.153, F.S.

Chapter Law: Sections 9 - 11, 2011-76 (CS/SB 143, 1st Eng.)

Any taxpayer (excluding financial organizations, banks, savings associations, international banking facilities, and banking organizations) who applies and is approved by the Office of Tourism, Trade and Economic Development (the Department of Economic Opportunity) and has made qualified capital expenditures of \$250 million or more, may elect to apportion its adjusted federal income using only the sales factor provided in s. 220.15(5), F.S., for tax years beginning on or after January 1, 2013. Requires the Office to notify the Department of Revenue regarding a taxpayer's eligibility. When a taxpayer's eligibility is revoked by the Office, the taxpayer is required to pay any additional taxes and interest due and a penalty of 100 percent of the additional taxes due. Authorizes the Office and the Department to adopt rules to administer this provision.

➤ **Capital Investment Tax Credit**

Effective Date: July 1, 2011

Statute Reference: Section 220.191(2)(d), F.S.

Chapter Law: Section 1, 2011-223 (CS/CS/HB 879, 1st Eng.)

Allows certain qualifying businesses that do not have sufficient business tax liability to carry forward and use the capital investment tax credit in years 21 - 30 after the commencement of operations of the qualified project.

➤ **Definition – “Job”**

Effective Date: July 1, 2011

Statute Reference: Section 220.03(1)(ff), F.S.

Chapter Law: Section 88, 2011-142 (SB 2156, 3rd Eng.)

Defines a “job” to mean a full-time position consistent with terms used by the Department of Economic Opportunity.

➤ **Emergency Excise Tax Credit**

Effective Date: January 1, 2012 (For Taxable Years Ending in 2012)

Statute Reference: Section 220.195, F.S.

Chapter Law: Section 16, 2011-76 (CS/SB 143, 1st Eng.)

Provides a credit for emergency excise tax credits that are earned, but not yet taken, for taxable years ending in 2012. Allows any unused portion of the credit to be carried forward for a period not to exceed five years after applying other credits and unused credit carryovers in the order provided in s. 220.02(8), F.S.

➤ **Emergency Excise Tax – Repeal**

Effective Date: January 1, 2012

Statute Reference: Sections 72.011(1)(a), 72.041(3), 213.05, 213.053(1)(m), (8)(k)1., 213.255(12), 220.13(1)(a)6., and 220.801(4), F.S.

Chapter Law: Sections 2, 3, 6, 8, 18 - 22, 2011-76 (CS/SB 143, 1st Eng.)

Effective January 1, 2012, repeals the emergency excise tax.

➤ **Exemption – Tax Liability**

Effective Date: January 1, 2012 (For Tax Years Beginning On or After January 1, 2012)

Statute Reference: Sections 220.14(1) and 220.63(3), F.S.

Chapter Law: Sections 3, 5, and 6, 2011-229 (CS/HB 7185, 1st Eng.)

Effective January 1, 2012, increases the exemption allowed in computing a taxpayer’s liability for corporate income tax or in computing its liability for franchise tax from \$5,000 to \$25,000.

Authorizes the Department of Revenue to adopt emergency rules, which will remain in effect for six months and may be renewed pending the adoption of permanent rules.

➤ **Florida Space Business Incentives Act**

Effective Date: July 1, 2011 (For Tax Years Beginning On or After October 1, 2015)

Statute Reference: Section 220.194, F.S.

Chapter Law: Section 15, 2011-76 (CS/SB 143, 1st Eng.)

For tax years beginning on or after October 1, 2015, provides two corporate income tax credits for spaceflight businesses that meet specified job-creation and investment levels and are certified by the Office of Tourism, Trade and Economic Development (the Department of Economic Opportunity):

- A non-transferrable tax credit equal to 50 percent of the business' corporate income tax liability in the year in which the credit is taken. Limits eligible businesses to \$1 million each year. Limits the total tax credits available to \$3 million.
- A transferable corporate income tax credit based on a certified spaceflight business' net operating loss. Requires that the activity giving rise to the loss must occur after July 1, 2011. Limits eligible businesses to \$2.5 million. Limits the total tax credits available to \$7 million. No credits may be approved after October 1, 2017.

Authorizes the Department to adopt rules to administer the credit.

Requires the Office of Tourism, Trade and Economic Development (the Department of Economic Opportunity), in cooperation with the Department and Space Florida to submit an annual report of the program's activities beginning November 30, 2014.

➤ **Florida Tax Credit Scholarship Program**

Effective Date: July 1, 2011

Statute Reference: Section 220.1875, F.S.

Chapter Law: Section 1, 2011-123 (CS/CS/HB 965, 1st Eng.)

Removes the limitation of 75 percent of the tax due on the amount of tax credit that may be claimed against the corporate income tax for contributions to nonprofit scholarship-funding organizations.

➤ **Order of Tax Credits**

Effective Date: July 1, 2011

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

Chapter Law: Section 5, 2011-76 (CS/HB 143, 1st Eng.)

Provides that a corporate income tax credit for spaceflight projects and the research and development corporate income 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: July 1, 2011

Statute Reference: Section 220.192, F.S.

Chapter Law: Section 501, 2011-142 (SB 2156, 3rd Eng.)

Transfers the application process for the renewable energy technologies investment tax credit from the Florida Energy and Climate Commission to the Department of Agriculture and Consumer Services.

➤ **Research and Development Tax Credit**

Effective Date: July 1, 2011 (For Tax Years Beginning On or After January 1, 2012)

Statute Reference: Section 220.196, F.S.

Chapter Law: Section 17, 2011-76 (CS/SB 143, 1st Eng.)

For taxable years beginning on or after January 1, 2012, authorizes a tax credit equal to 10 percent of the difference between a target industry business' qualified research and development expenditures in the current taxable year and its average research and development expenditures over the previous four taxable years. Limits the credit to 50 percent of the business' corporate tax liability after all other credits have been applied. Allows for a carry forward of any unused credit up to five years.

For businesses that have not been in existence for at least four taxable years immediately preceding the tax year in which the credit is sought, the tax credit is reduced by 25 percent for each taxable year the business did not exist.

Authorizes the Department to adopt rules to administer the research and development tax credit.

DOCUMENTARY STAMP TAX

➤ **Grants and Donations Trust Fund**

Effective Date: July 1, 2011

Statute Reference: Section 201.15(1)(c)2., F.S.

Chapter Law: Sections 3 and 15, 2011-142 (SB 2156, 3rd Eng.)

Transfers the Grants and Donations Trust Fund from the Department of Community Affairs to the Department of Economic Opportunity. Proceeds from the documentary stamp tax will continue to be deposited into the trust fund as provided in s. 201.15(1)(c)2., F.S.

➤ **State Housing Trust Fund**

Effective Date: July 1, 2011

Statute Reference: Sections 201.15(9) and (10) and 420.0005, F.S.

Chapter Law: Section 4, 2011-189 (HB 639)
Sections 3, 15, and 324, 2011-142 (SB 2156, 3rd Eng.)

Removes the cap on the amount of documentary stamp tax distributed to the State Housing Trust Fund under s. 201.15(9) and (10), F.S. Transfers the State Housing Trust Fund from the Department of Community Affairs to the Department of Economic Opportunity. Proceeds from the documentary stamp tax will continue to be deposited into the trust fund as provided in s. 201.15(1)(c)2., F.S.

ECONOMIC DEVELOPMENT

➤ **Capital Investment Tax Credit**

Effective Date: July 1, 2011

Statute Reference: Section 220.191, F.S.

Chapter Law: Section 95, 2011-142 (SB 2156, 3rd Eng.)

Transfers the certification of a business eligible to receive a capital investment tax credit against corporate income tax from the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity. Defines a "job" to mean a full-time position consistent with terms used by the Department of Economic Opportunity. For the period July 1, 2011 – June 30, 2014, waives the requirement for qualifying projects for eligible businesses from another state which locate within a Disproportionally Affected County (Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, Walton, or Wakulla).

➤ **Community Contribution Tax Credits**

Effective Date: July 1, 2011

Statute Reference: Sections 212.08(5)(p), 220.183, and 624.5105, F.S.

Chapter Law: Sections 75, 91, and 429, 2011-142 (SB 2156, 3rd Eng.)

Transfers the certification of a business eligible to receive a community contribution tax credit against corporate income tax, insurance premium tax, or sales and use tax from the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity.

➤ **Contaminated Site Rehabilitation Tax Credit**

Effective Date: July 1, 2011

Statute Reference: Section 220.1845, F.S.

Chapter Law: Section 12, 2011-76 (CS/HB 143, 1st Eng.)

Increases the amount of contaminated site rehabilitation tax credits against corporate income tax, which may be granted by the Department of Environmental Protection, to \$5 million annually.

➤ **Energy Economic Zone Incentives**

Effective Date: July 1, 2012

Statute Reference: Section 377.809(5), F.S.

Chapter Law: Section 3, 2011-223 (CS/CS/HB 879, 1st Eng.)

Beginning July 1, 2012, all the incentives and benefits provided for enterprise zones are available to energy economic zones designated by July 1, 2010. Requires a local ordinance to establish the boundaries of the zone, specify energy-efficiency standards, and determine eligibility for the application of the state and local incentives in the zone. Limits the total amount of state credits, refunds, and exemptions provided to eligible businesses in a zone to \$300,000 per zone in any state fiscal year. Requires the local governing body with jurisdiction over the zone to allocate the incentives, to verify that businesses are eligible for the incentive, and to ensure that the incentives do not exceed the cap for the year. Requires the local governing body to certify to the Department of Revenue or the Office of Tourism, Trade and Economic Development (the Department of Economic Opportunity) which businesses or properties are eligible to receive state incentives according to their statutory requirements. Authorizes the Office and the Department of Revenue to adopt emergency rules that will remain in effect for six months and may be renewed pending adoption of permanent rules.

➤ **Enterprise Zone – City of Palm Bay**

Effective Date: January 1, 2012

Statute Reference: Section 290.00727, F.S.

Chapter Law: Section 30, 2011-76 (CS/SB 143, 1st Eng.)

Authorizes the City of Palm Bay to apply to the Office of Tourism, Trade and Economic Development (the Department of Economic Opportunity) for designation of one enterprise zone. Provides requirements for the zone area. Requires that the application must be submitted by December 31, 2011.

➤ **Enterprise Zone – Lake County**

Effective Date: January 1, 2012

Statute Reference: Section 290.00728, F.S.

Chapter Law: Section 31, 2011-76 (CS/SB 143, 1st Eng.)

Authorizes Lake County to apply to the Office of Tourism, Trade and Economic Development (the Department of Economic Opportunity) for designation of one enterprise zone. Provides requirements for the zone area. Requires that the application must be submitted by December 31, 2011.

➤ **Enterprise Zone – Martin County**

Effective Date: January 1, 2012

Statute Reference: Section 290.00726, F.S.

Chapter Law: Section 29, 2011-76 (CS/SB 143, 1st Eng.)

Authorizes Martin County to apply to the Office of Tourism, Trade and Economic Development (the Department of Economic Opportunity) for designation of one enterprise zone. Provides requirements for the zone area. Requires that the application must be submitted by December 31, 2011. Requires Martin County to exempt residential condominiums from benefiting from state enterprise zone incentives, unless prohibited by law.

➤ **Enterprise Zone Designation**

Effective Date: July 1, 2011

Statute Reference: Section 290.0065, F.S.

Chapter Law: Section 208, 2011-142 (SB 2156, 3rd Eng.)

Transfers the responsibility for determining which areas nominated by local governing bodies meet the criteria to be designated enterprise zones from the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity.

➤ **Enterprise Zones – Annual Report**

Effective Date: July 1, 2011

Statute Reference: Section 290.014, F.S.

Chapter Law: Section 216, 2011-142 (SB 2156, 3rd Eng.)

Requires the Department to submit the annual report detailing the usage and revenue impact of the state incentives listed in s. 290.007, F.S., by county, to the Department of Economic Opportunity.

➤ **Entertainment Industry Financial Incentive Program Transfer**

Effective Date: July 1, 2011

Statute Reference: Sections 220.1899, 288.1251, and 288.1254, F.S.

Chapter Law: Sections 94, 167, and 170, 2011-142 (SB 2156, 3rd Eng.)

Transfers the administration of the Entertainment Industry Financial Incentive Program from the Office of Film and Entertainment within the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity.

➤ **Entertainment Industry Financial Incentive Program – Credit Transfers**

Effective Date: July 1, 2011

Statute Reference: Section 288.1254(5)(c), F.S.

Chapter Law: Section 26, 2011-76 (CS/HB 143, 1st Eng.)

Allows taxpayers who received an entertainment industry financial incentive program credit by transfer from a certified production company to transfer the credit to no more than two transferees. Requires the transfers to occur in the same year that the transferred credit is received from the certified production company. Prohibits any taxpayer who receives an entertainment industry financial incentive program credit by transfer from an entity other than the certified production company from selling or transferring the credit.

➤ **Florida Energy and Climate Commission Transfer**

Effective Date: July 1, 2011

Statute Reference: Section 377.6015, F.S.

Chapter Law: Sections 500 and 505, 2011-142 (SB 2156, 3rd Eng.)

Provides for type two transfers of the Florida Energy and Climate Commission to the Department of Agriculture and Consumer Services.

➤ **International Game Fish Association World Center Facility Transfer**

Effective Date: July 1, 2011

Statute Reference: Sections 212.20(6) and 288.1169, F.S.

Chapter Law: Sections 79 and 161, 2011-142 (SB 2156, 3rd Eng.)

Transfers the screening and certification of the International Game Fish Association World Center Facility to receive state funding under s. 212.20, F.S., from the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity.

➤ **Jobs for the Unemployed Tax Credit Program Transfer**

Effective Date: July 1, 2011

Statute Reference: Section 220.1896, F.S.

Chapter Law: Section 93, 2011-142 (SB 2156, 3rd Eng.)

Transfers the review and certification of businesses eligible to receive a corporate income tax credit under the Jobs for the Unemployed Tax Credit Program from the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity.

➤ **Manufacturing and Spaceport Investment Incentive Program Transfer**

Effective Date: July 1, 2011

Statute Reference: Section 288.1083, F.S.

Chapter Law: Section 153, 2011-142 (SB 2156, 3rd Eng.)

Transfers the administration of the Manufacturing and Spaceport Investment Incentive Program established within the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity.

➤ **New Markets Development Program Transfer**

Effective Date: July 1, 2011

Statute Reference: Part XIII, Chapter 288, F.S.

Chapter Law: Sections 196 - 203, 2011-142 (SB 2156, 3rd Eng.)

Transfers the administration of the New Markets Development Program established within the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity.

➤ **Office of Tourism, Trade and Economic Development Transfer**

Effective Date: July 1, 2011

Statute Reference: Sections 14.2015 and 20.60, F.S.

Chapter Law: Sections 4 and 5, 2011-142 (SB 2156, 3rd Eng.)

Repeals provisions establishing the Office of Tourism, Trade and Economic Development and provides for type two transfers of the Office to the Department of Economic Opportunity.

➤ **Professional Golf Hall of Fame Facility Transfer**

Effective Date: July 1, 2011

Statute Reference: Sections 212.20(6) and 288.1168, F.S.

Chapter Law: Sections 79 and 160, 2011-142 (SB 2156, 3rd Eng.)

Transfers the screening and certification of the Professional Golf Hall of Fame facility to receive state funding under s. 212.20, F.S., from the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity.

➤ **Professional Sports Franchises Transfer**

Effective Date: July 1, 2011

Statute Reference: Sections 212.20(6) and 288.1162, F.S.

Chapter Law: Sections 79 and 158, 2011-142 (SB 2156, 3rd Eng.)

Transfers the screening and certification of new or retained professional sports franchise facilities to receive state funding under s. 212.20, F.S., from the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity.

➤ **Qualified Defense Contractor and Space Flight Business Tax Refund Program Transfer**

Effective Date: July 1, 2011

Statute Reference: Section 288.1045, F.S.

Chapter Law: Section 149, 2011-142 (SB 2156, 3rd Eng.)

Transfers the administration of the Qualified Defense Contractor and Space Flight Business Tax Refund Program established within the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity.

➤ **Qualified Defense Contractor and Space Flight Business Tax Refund Program**

Effective Date: January 1, 2012

Statute Reference: Section 288.1045, F.S.

Chapter Law: Section 24, 2011-76 (CS/HB 143, 1st Eng.)

Effective January 1, 2012, removes the emergency excise tax from the list of taxes for which a qualified business is eligible to receive refunds. Increases the annual amount available for tax refunds under the Qualified Defense Contractor and Space Flight Business Tax Refund Program to \$7 million.

➤ **Qualified Target Industry Businesses Tax Refund Program**

Effective Date: January 1, 2012

Statute Reference: Section 288.106, F.S.

Chapter Law: Section 25, 2011-76 (CS/HB 143, 1st Eng.)

Effective January 1, 2012, removes the emergency excise tax from the list of taxes for which a qualified business is eligible to receive refunds. Increases the annual amount available for tax refunds under the Tax Refund Program for Qualified Target Industry Businesses to \$7 million.

➤ **Rural Job Tax Credit Program Transfer**

Effective Date: July 1, 2011

Statute Reference: Sections 212.098 and 220.1895, F.S.

Chapter Law: Sections 78 and 92, 2011-142 (SB 2156, 3rd Eng.)

Transfers the review and certification of businesses eligible to receive a corporate income tax or a sales tax credit under the Rural Job Tax Credit Program from the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity.

➤ **Spring Training Baseball Franchises Facilities Transfer**

Effective Date: July 1, 2011

Statute Reference: Section 288.11621, F.S.

Chapter Law: Section 158, 2011-142 (SB 2156, 3rd Eng.)

Transfers the screening and certification of spring training franchise facilities to receive state funding under s. 212.20, F.S., from the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity.

➤ **Qualified Target Industry Businesses Tax Refund Program Transfer**

Effective Date: July 1, 2011

Statute Reference: Sections 288.106 and 288.107, F.S.

Chapter Law: Sections 150 and 151, 2011-142 (SB 2156, 3rd Eng.)

Transfers the administration of the Tax Refund Program for Qualified Target Industry Businesses established within the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity. Provides special incentives for a qualified target industry business from another state which relocates all or a portion of its business in a Disproportionally Affected County (Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, Wakulla, or Walton).

➤ **Urban High-Crime Area Job Tax Credit Program Transfer**

Effective Date: July 1, 2011

Statute Reference: Sections 212.097 and 220.1895, F.S.

Chapter Law: Sections 77 and 92, 2011-142 (SB 2156, 3rd Eng.)

Transfers the review and certification of businesses eligible to receive a high-crime area job tax credit against corporate income tax or against sales tax from the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity.

ESTATE TAX

➤ **Temporary Elimination of Filing Requirement**

Effective Date: May 31, 2011

Statute Reference: Section 198.13(4), F.S.

Chapter Law: Section 1, 2011-86 (CS/HB 641, 1st Eng.)

Provides that the personal representative of the estate of a decedent who dies on or after January 1, 2005, and prior to January 1, 2013, is not required to file a Florida Estate Tax Return.

GROSS RECEIPTS TAX

➤ **Public Education Capital Outlay Bonds**

Effective Date: July 1, 2011

Statute Reference: Sections 213.053(8)(dd) and 215.61(6), F.S.

Chapter Law: Sections 1 and 2, 2011-55 (SB 2120, 2nd Eng.)
Sections 1 and 2, 2011-63 (SB 2150, 1st Eng.)

Provides that any refunds of gross receipts tax on sales of Internet access issued pursuant to the *AT&T Mobility Wireless Data Services Sales, Litigation Case No. 10-C-2278* (United States District Court, Northern District, Illinois), must be disregarded when determining the amount of bond service derived from the revenues of gross receipts tax. Requires the Department to provide the State Board of Education, the Division of Bond Finance, and the Office of Economic and Demographic Research the amount of any refunds, and the tax period in which the refund is included, resulting from any settlement of this case.

INSURANCE PREMIUM TAX

➤ **Emergency Management, Preparedness, and Assistance Trust Fund**

Effective Date: July 1, 2011

Statute Reference: Section 252.371, F.S.

Chapter Law: Section 101, 2011-142 (SB 2156, 3rd Eng.)

Transfers the Emergency Management, Preparedness, and Assistance Trust Fund within the Department of Community Affairs to the Division of Emergency Management within the Executive Office of the Governor. Proceeds from the surcharges imposed on insurance policyholders under s. 252.372, F.S., will continue to be deposited into the trust fund.

➤ **Exemption – Entities Contracting With Medicaid**

Effective Date: July 1, 2011

Statute Reference: Section 636.0145, F.S.

Chapter Law: Sections 14 and 15, 2011-61 (SB 2144, 2nd Eng.)

Provides an exemption from the annual insurance premium tax for entities licensed under Chapter 636, F.S., that solely provide comprehensive inpatient and outpatient mental health care services to Medicaid recipients. Provides that the exemption will operate prospectively and will not provide a basis for an assessment of taxes not paid, or for determining any right to refund of taxes paid before July 1, 2011.

➤ **Florida Tax Credit Scholarship Program**

Effective Date: July 1, 2011

Statute Reference: Section 624.51055, F.S.

Chapter Law: Section 2, 2011-123 (CS/CS/HB 965, 1st Eng.)

Removes the limitation of 75 percent of the tax due on the amount of tax credit that may be claimed against the insurance premium tax for contributions to nonprofit scholarship-funding organizations.

➤ **Florida Tax Credit Scholarship Program**

Effective Date: January 1, 2012

Statute Reference: Section 624.51055(1), F.S.

Chapter Law: Section 34, 2011-76 (CS/HB 143, 1st Eng.)

Effective January 1, 2012, removes the amount of emergency excise tax paid by the insurer when computing the tax credit for contributions to eligible nonprofit scholarship-funding organizations.

➤ **Tax Liability – Repeal of Emergency Excise Tax**

Effective Date: January 1, 2012

Statute Reference: Section 624.509, F.S.

Chapter Law: Section 33, 2011-76 (CS/HB 143, 1st Eng.)

Effective January 1, 2012, removes the credit against the insurance premium tax for emergency excise tax paid by the insurer.

PROPERTY TAX OVERSIGHT

➤ **Adverse Possession**

Effective Date: July 1, 2011

Statute Reference: Section 95.18, F.S.

Chapter Law: Section 1, 2011-107(SB 1142)

Specifies that occupation and maintenance of property satisfy the requirements for possession to gaining title to property via adverse possession without color of title.

Requires the property appraiser to add certain information about the adverse possession claim to the parcel information on the tax roll and prescribe conditions for removal of that information.

➤ **Adverse Possession**

Effective Date: July 1, 2011

Statute Reference: Section 197.212, F.S.

Chapter Law: Section 2, 2011-107(SB 1142)

Excludes property subject to adverse possession claims without color of title from provisions authorizing the tax collector not to send a tax notice for minimum tax bills.

➤ **Adverse Possession**

Effective Date: July 1, 2011

Statute Reference: Section 197.3335, F.S.

Chapter Law: Section 3, 2011-107(SB 1142)

Provides collection and refund procedures. Requires the tax collector to follow the procedures when receiving payment for ad valorem taxes on property subject to adverse possession claims. Gives priority to tax payments made by the owner of record.

➤ **Agricultural Classification**

Effective Date: July 1, 2011

Statute Reference: Section 193.461, F.S.

Chapter Law: Section 2, 2011- 206 (CS/CS/2nd ENG/HB 7215)

Amends the definition of “agricultural purposes” by including all forms of farm products defined in s. 823.14(3), F.S.

➤ **Compensation of County Officials**

Effective Date: July 1, 2011

Statute Reference: Sections 145.10 and 145.11, F.S.

Chapter Law: Sections 5 and 6, 2011-158 (HB 19)

Authorizes each property appraiser and tax collector to reduce his or her salary on a voluntary basis.

➤ **Deployed Servicemembers Exemption**

Effective Date: May 31, 2011 and first applies to 2011 tax rolls

Statute Reference: Section 196.173, F.S.

Chapter Law: Section 1, 2011-93(CS/CS/HB 1141)

Provides an additional exemption for deployed servicemembers who receive a homestead exemption.

➤ **Discounts; Amount and Time**

Effective Date: July 1, 2011

Statute Reference: Section 197.162, F.S.

Chapter Law: Section 3, 2011-181 (CS/CS/CS/HB 281)

Provides a 4 percent discount if a corrected tax notice resulting from VAB action is mailed before the date taxes become delinquent.

➤ **Economic Development Ad Valorem Tax Exemption**

Effective Date: July 1, 2011

Statute Reference: Section 196.1995, F.S.

Chapter Law: Section 2, 2011-182 (CS/CS/HB 287)

Authorizes the board of county commissioners of a charter county to call and hold a referendum to determine whether to grant economic development ad valorem tax exemptions if the board received a petition or initiative signed by a percentage of electors, as required by county charter.

Revises the language of ballot questions about the authority to grant economic development tax exemptions.

➤ **Fiscally Constrained Counties**

Effective Date: Upon voter approval of HJR 381 in the 2012 general election

Statute Reference: Section 218.12, F.S.

Chapter Law: Section 8, 2011-125 (CS/CS/CS/2nd ENG HB 1163)

Provides that the Legislature shall consider appropriating moneys to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties that occur as a direct result of the implementation of HJR 381, beginning 2012-2013 fiscal year.

States that on or before February 1 each year, each fiscally constrained county must apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue to the Department of Revenue.

➤ **Homestead Exemption**

Effective Date: Upon voter approval in the 2012 general election

Statute Reference: Section 6, Article VII, Florida Constitution

Chapter Law: n/a (CS/CS/CS/CS/CS/2nd ENG HJR 381)

If approved by voters, provides an additional homestead exemption for owners of homestead property who have not owned homestead property in the previous three calendar years.

➤ **Homestead Exemption**

Effective Date: Upon voter approval of HJR 381 in the 2012 general election

Statute Reference: Section 196.078, F.S.

Chapter Law: Section 5, 2011-125 (CS/CS/CS/2nd ENG HB 1163)

Provides implementing language for HJR 381, for an additional homestead exemption for owners of homestead property who have not owned homestead property in the previous three calendar years.

➤ **Partial Payment of Ad Valorem Taxes; Proceedings Before VAB**

Effective Date: July 1, 2011

Statute Reference: Section 194.014, F.S.

Chapter Law: Section 1, 2011-181 (CS/CS/CS/HB 281)

Provides that a petitioner challenging the assessed value of property must pay all non-ad valorem and 75 percent of ad valorem taxes. A petitioner challenging a classification or exemption denial must make a good faith payment. Provides for a 10 percent penalty if the good faith payment is grossly disproportionate to the amount found to be due.

A Value Adjustment Board hearing is denied in writing by April 20 if payment is not made by April 1. The taxpayer, property appraiser, and Department of Revenue must be notified of the denial on a prescribed form. Excess taxes owed or a refund due accrues at 12 percent interest until paid.

Law does not apply to a tax deferral denial challenge.

➤ **Property Appraisers and Tax Collectors to Submit Budgets**

Effective Date: October 1, 2011

Statute Reference: Section 195.087, F.S.

Chapter Law: Section 17, 2011-144 (CS/1st ENG/SB 224)

Requires the property appraiser and tax collector to post their final approved budgets on their website or, if not available, on the county's website within 30 days of adoption.

➤ **Property Tax Assessment Limitations**

Effective Date: Upon voter approval in the 2012 general election

Statute Reference: Section 4, Article VII, Florida Constitution

Chapter Law: n/a (CS/CS/CS/CS/CS/2nd ENG HJR 381)

If approved by voters, provides the following changes to limitations in assessed values for property taxes:

- The assessment of homestead and specified nonhomestead property may not increase if the just value is less than the just value on the preceding January 1.
- The limitation on annual changes in assessments of nonhomestead real property is reduced from 10 percent to 5 percent.

➤ **Property Tax Assessment Limitations**

Effective Date: Upon voter approval in the 2012 general election

Statute Reference: Section 27, Article XII, Florida Constitution

Chapter Law: n/a (CS/CS/CS/CS/CS/2nd ENG HJR 381)

If approved by voters, extends the repeal date of subsections (f) and (g) of section 4 of Article VII, Florida Constitution, from 2019 to 2023.

➤ **Property Tax Assessment Limitations**

Effective Date: Upon voter approval of HJR 381 in the 2012 general election

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

Chapter Law: Sections 1 and 3, 2011-125 (CS/CS/CS/2nd ENG HB 1163)

If HJR 381 is approved by voters, reduces the limitation on annual changes in assessments of nonhomestead residential property and certain other residential and nonresidential real property from 10 percent to 5 percent.

➤ **Tax Collectors**

Effective Date: July 1, 2011

Statute Reference: Section 95.051 and numerous provisions in Chapter 197, F.S.

Chapter Law: Section 1, 2011-151 (CS/1st ENG/SB 478)

Revises, updates, and consolidates provisions of Chapter 197, Florida Statutes, relating to tax collections, sales, and liens to conform to present-day collection technology methods.

Tolls the statute of limitations for proceedings involving tax lien certificates or tax deeds to the period of intervening bankruptcy.

Amends the requirements for tax deed applications and the purchase of tax certificates to provide definitions and to include interest, fees, and costs in the face value of the certificate.

The amount of a refund that does not have to be forwarded to the Department is increased from \$400 to \$2,500.

Provides for electronic notice, programs, sales, and fees.

Authorizes tax collectors to issue certificates of correction to the tax rolls for uncollectable personal property accounts.

Consolidates provisions for the payment of deferred taxes.

Changes the filing date to appeal a denied tax deferral from 20 to 30 days after the mailing of the disapproval notice.

➤ **Veteran's Property Tax Discount**

Effective Date: Upon voter approval

Statute Reference: Section 6, Article VII, Florida Constitution

Chapter Law: n/a (CS/SJR 592)

Proposes amendments to the Constitution to expand the availability of the property tax discount to veterans who were not Florida residents when they entered the military.

RENTAL CAR SURCHARGE

➤ **Florida International Trade and Promotion Trust Fund**

Effective Date: July 1, 2011

Statute Reference: Sections 14.2015 and 288.122, F.S.

Chapter Law: Sections 4 and 185, 2011-142 (SB 2156, 3rd Eng.)

Transfers the Florida International Trade and Promotion Trust Fund from the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity. Proceeds of the rental car surcharge will continue to be deposited into the trust fund as provided in s. 212.0606, F.S.

➤ **Tourism Promotional Trust Fund**

Effective Date: July 1, 2011

Statute Reference: Sections 14.2015 and 288.122, F.S.

Chapter Law: Sections 4 and 164, 2011-142 (SB 2156, 3rd Eng.)

Transfers the Tourism Promotional Trust Fund from the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity. Proceeds of the rental car surcharge will continue to be deposited into the trust fund, as provided in s. 212.0606, F.S.

SALES AND USE TAX

➤ **Machinery and Equipment Used in Semiconductor, Defense, or Space Technology Production Transfer**

Effective Date: July 1, 2011

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

Chapter Law: Section 75, 2011-142 (SB 2156, 3rd Eng.)

Transfers the screening and certification of a business as eligible to receive an exemption for machinery and equipment used in semiconductor, defense, or space technology production from the Office of Tourism, Trade and Economic Development to the Department of Economic Opportunity.

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

Effective Date: July 1, 2011

Statute Reference: N/A

Chapter Law: Section 36, 2011-76 (CS/HB 143, 1st Eng.)

Exempts, during the period from 12:01 a.m., August 12, 2011, through 11:59, August 14, 2011:

- Sales of clothing, wallets, or bags having a selling price of \$75 or less per item; and
- Sales of school supplies having a selling price of \$15 per item or less.

“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.

Authorizes the Department to adopt emergency rules to administer the sales tax holiday.

TAX ADMINISTRATION

➤ **Clerk of Court – Displaced Homemaker Trust Fund**

Effective Date: July 1, 2011

Statute Reference: Section 446.50, F.S.

Chapter Law: Section 396, 2011-142 (SB 2156, 3rd Eng.)

Transfers the Displaced Homemaker Trust Fund within the Agency for Workforce Innovation to the Department of Economic Opportunity.

➤ **Clerk of the Court – Filing Fees for County Court**

Effective Date: June 1, 2011

Statute Reference: Section 34.041(1)(b), F.S.

Chapter Law: Section 2, 2011-133 (HB 5405, 1st Eng.)

Requires that \$15 of the filing fee for claims of more than \$2,500 in any civil action, suit, or proceeding in county court, and that \$10 of the filing fee on any party filing any civil action, suit, or proceeding in county court for removal of tenant action, that is remitted to the Department be deposited into the State Courts Revenue Trust Fund.

➤ **Clerk of the Court – Filing Fees for District Court**

Effective Date: June 1, 2011

Statute Reference: Section 35.22(7), F.S.

Chapter Law: Section 3, 2011-133 (HB 5405, 1st Eng.)

Requires the fees imposed by the clerk of the district court of appeal from the parties to an appeal reflecting the cost of conducting the proceeding through teleconferencing and remitted to the Department be deposited into the State Courts Revenue Trust Fund.

➤ **Clerk of the Court – Filing Fees for Trial and Appellate Proceedings**

Effective Date: June 1, 2011

Statute Reference: Section 28.241(1)(a), F.S.

Chapter Law: Section 1, 2011-133 (HB 5405, 1st Eng.)

Increases the amount of the filing fee for any civil action, suit, or proceeding in circuit court that is to be remitted to the Department for deposit into the State Courts Revenue Trust Fund by \$15. Removes the requirement to deposit \$15 of the filing fee into the Court Mediation and Arbitration Trust Fund.

➤ **Clerk of the Court – Mediation Services Fee**

Effective Date: June 1, 2011

Statute Reference: Section 44.108(2), F.S.

Chapter Law: Section 4, 2011-133 (HB 5405, 1st Eng.)

Requires that the fees imposed for court-ordered mediation services provided by a circuit court's mediation program and remitted to the Department are to be deposited into the State Courts Revenue Trust Fund.

➤ **Confidentiality – Department of Agriculture and Consumer Services**

Effective Date: July 1, 2011

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

Chapter Law: Section 80, 2011-142 (SB 2156, 3rd Eng.)

Authorizes the Department to provide information about the sales tax exemption for renewable energy technologies and the corporate income tax credit for renewable energy technologies investment to the Department of Agriculture and Consumer Services.

➤ **Confidentiality – Department of Economic Opportunity**

Effective Date: July 1, 2011

Statute Reference: Section 213.053(7), (8)(k), (t), (w), (bb), and (19), F.S.

Chapter Law: Section 80, 2011-142 (SB 2156, 3rd Eng.)

Authorizes the Department to provide information received in connection with the administration of taxes to the Department of Economic Opportunity.

➤ **Confidentiality – Florida Space Business Incentives Act**

Effective Date: January 1, 2012

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

Chapter Law: Section 20, 2011-76 (CS/SB 143, 1st Eng.)

Authorizes the Department to provide information relating to the tax credits under the Florida Space Business Incentives Act (s. 220.194, F.S.) to the Office of Tourism, Trade and Economic Development (the Department of Economic Opportunity) and to Space Florida.

➤ **Confidentiality – Single Sales Apportionment Factor**

Effective Date: January 1, 2012

Statute Reference: Section 213.053(8)(k)4., F.S.

Chapter Law: Section 20, 2011-76 (CS/SB 143, 1st Eng.)

Authorizes the Department to provide information relative to the single sales apportionment factor (s. 220.153, F.S.) used by taxpayers to the Office of Tourism, Trade and Economic Development (the Department of Economic Opportunity).

➤ **Florida Tax Credit Scholarship Program**

Effective Date: July 1, 2011

Statute Reference: Section 1002.395, F.S.

Chapter Law: Section 3, 2011-123 (CS/CS/HB 965, 1st Eng.)

Extends the period for which tax credits for contributions to nonprofit scholarship funding organizations may be carried forward against corporate income tax credit, insurance premium tax, 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 to five years.

Allows taxpayers who have previously rescinded a tax credit more than once to obtain approval to rescind an outstanding tax credit.

➤ **Information Report – Sales of Alcoholic Beverages or Tobacco**

Effective Date: May 31, 2011

Statute Reference: Section 212.133, F.S.

Chapter Law: Section 2, 2011-86 (CS/HB 641, 1st Eng.)

Requires manufacturers, wholesalers, and distributors who sell alcoholic beverages or tobacco products to retailers to provide an annual sales information report to the Department. Requires the report to be filed electronically using the Department's specified data file format. The report is due July 1 and is delinquent if received after September 30. Authorizes the Department to waive the electronic filing when the seller is experiencing problems with its computer capabilities, data system changes, or operating procedures. Imposes a penalty of \$1,000 for every month the report is not timely filed, up to a maximum amount of \$10,000.

UNEMPLOYMENT TAX

➤ **Confidentiality – Consumer-Reporting Agencies**

Effective Date: June 27, 2011

Statute Reference: Section 443.17161, F.S.

Chapter Law: Section 16, 2011-235 (CS/CS/HB 7005, 2nd Eng.)

Authorizes the Agency for Workforce Innovation (Department of Economic Opportunity) to contract with consumer-reporting agencies for electronic access to state quarterly wage and employment data. Requires customers of the consumer-reporting agency to execute a consent form that specifies the wage and employment records of the Agency or the Department that may be accessed.

➤ **Confidentiality – Payroll Service Providers**

Effective Date: June 27, 2011
July 1, 2011

Statute Reference: Section 213.053(4) F.S.

Chapter Law: Section 1, 2011-235 (CS/CS/HB 7005, 2nd Eng.)
Section 80, 2011-142 (SB 2156, 3rd Eng.)

Reduces the number of clients a payroll service provider must represent from 500 to 100 in order to enter into a memorandum of understanding with the Department to obtain confidential unemployment tax rate information regarding its clients.

➤ **Department of Economic Opportunity**

Effective Date: July 1, 2011

Statute Reference: Sections 20.50, 20.60, 45.031, 69.041, and 468.529, F.S., and Chapter 443, F.S.

Chapter Law: Sections 1, 5, 13, 43, 44, 351 – 379, 403, and 479, 2011-142 (SB 2156, 3rd Eng.)

Repeals provisions establishing the Agency for Workforce Innovation and provides for type two transfers from the Agency to the Department of Economic Opportunity and to the Office of Early Learning Services. The duties and responsibilities assigned to the Agency for Workforce Innovation under Chapter 443, F.S., Unemployment Compensation, will be transferred to the Division of Workforce Services within the Department of Economic Opportunity. Allows the interagency agreement between the Agency for Workforce Innovation and the Department, as the service provider to collect unemployment tax, to continue with the Department of Economic Opportunity.

Transfers, among others, the following Agency trust funds to the Department of Economic Opportunity:

- The Special Employment Security Administration Trust Fund
- The Unemployment Compensation Clearing Trust Fund

➤ **Experience-Based Tax Rate**

Effective Date: June 27, 2011 (Applies to Tax Rates On or After January 1, 2012)

Statute Reference: Section 443.131(3)(b) and (e), F.S.

Chapter Law: Section 9, 2011-235 (CS/CS/HB 7005, 1st Eng.)

For unemployment tax rates effective on or after January 1, 2012, allows the unemployment benefits paid July 1, 2007 – March 31, 2011, to be reduced by 10 percent when computing an employer's experience-based tax rate.

➤ **Installment Payments**

Effective Date: June 27, 2011

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

Chapter Law: Section 10, 2011-235 (CS/CS/HB 7005, 1st Eng.)

Allows unemployment tax due with the first three quarterly returns for 2012, 2013, and 2014 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.

➤ **Mailing Date – Notices, Decisions, and Orders**

Effective Date: June 27, 2011

Statute Reference: Section 443.171(10), F.S.

Chapter Law: Section 12, 2011-235 (CS/CS/HB 7005, 1st Eng.)

Provides that a mailing date on any notice, determination, decision, order, or other document mailed by the Department creates a rebuttable presumption that the document was mailed on the date indicated.