

**PENALTY AND INTEREST PROVISIONS
FOR TAXES ADMINISTERED BY
THE FLORIDA DEPARTMENT OF REVENUE**



UPDATED JANUARY 2011

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
COMMUNICATIONS SERVICES TAX		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	202.35 213.235
<u>Failure to Timely File Return or Pay Tax</u> 10% of any unpaid tax if failure is less than 30 days, and an additional 10% of any unpaid tax for each additional 30 days, or fraction thereof, not to exceed 50%		202.28(2)(a)
<u>Sale for Resale Not in Compliance with Rules</u> 10% of any unpaid tax if failure is less than 30 days, and an additional 10% of any unpaid tax for each additional 30 days, or fraction thereof, not to exceed 50%		202.16(2)(a) 202.28(2)(a)
<u>Refusal to Make Return and Pay Taxes Due, or Failure to State Return is Correct</u> 6% per annum of amount due Misdemeanor/1st degree		202.27
<u>Failure to File Six Consecutive Returns with Knowing and Willful Intent to Evade Payment of Tax or Fee</u> Felony/3rd degree		202.28(2)(b)
<u>False or Fraudulent Return with Willful Intent to Evade Payment</u> 100% of tax bill or fee and: If less than \$300: 1st offense, Misdemeanor/2nd degree 2nd offense, Misdemeanor/1st degree 3rd or subsequent offense, Felony/3rd degree \$300 or more but less than \$20,000: Felony/3rd degree \$20,000 or more but less than \$100,000: Felony/2nd degree \$100,000 or more: Felony/1st degree		202.28(2)(c)
<u>Sale of Business, Failure to File Return and Make Payment</u> Prohibited from engaging in business in this state, Dept. may request injunction Misdemeanor/1st degree		202.31(2) 202.31(5)
<u>Failure to Remit Taxes with Intent to Deprive State or Local Government</u> Theft of Government Funds \$300 or less: 1st offense, Misdemeanor/2nd degree 2nd offense, Misdemeanor/1st degree 3rd or subsequent offense, Felony/3rd degree \$300 or more, but less than \$20,000: Felony/3rd degree \$20,000 or more, but less than \$100,00: Felony/2nd degree \$100,000 or more: Felony/1st degree		202.33(2)
<u>Failure to Secure, Maintain, Keep, and Make Available Records</u> Misdemeanor/1st degree Subsequent offense involving intentional destruction of records with intent to evade payment: Felony/3rd degree		202.34(1)(a)
<u>Holding Out or Advertising, Dealer to Relieve Purchaser of Tax Payment</u> Misdemeanor/2nd degree Subsequent offense: Misdemeanor/1st degree		202.35(5)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
COMMUNICATIONS SERVICES TAX		
<u>Failure to Allocate Tax Among Jurisdictions on Appropriate Schedule of Return</u> \$5,000 per return		202.28(2)(d)
<u>Reporting Tax to Wrong Local Jurisdiction When Not Using a Method Identified in s. 202.22(1)</u> 10% of tax collected that was reported to incorrect jurisdiction not to exceed \$10,000 per return		202.28(2)(e)
<u>Failure to Provide Available Machine-Readable Records Within 60 days of the Department's Request</u> In addition to all other penalties, a specific penalty up to \$5,000 per audit		202.34(5)
<u>Failure or Refusal to Register</u> Misdemeanor/1st degree; \$100 initial registration fee (\$100 fee may be waived if failure is due to reasonable cause)		202.17(2)
CORPORATE INCOME/FRANCHISE AND EMERGENCY EXCISE TAX		
<u>Failure to Pay Timely</u> 10% of unpaid tax, per month or portion thereof, not to exceed 50%		220.801(1)
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	220.807 213.235
<u>Failure to File a Return When No Tax is Due</u> \$50 per month, or portion thereof, maximum \$300		220.801(2)
<u>Negligence or Intentional Disregard of Rules and Regulations</u> 10% of deficiency		220.803(1)
<u>Filing False or Fraudulent Return</u> 100% of tax due		220.803(2)
<u>Filing Incomplete Return</u> Greater of \$300 or 10% of tax due, maximum \$10,000		220.211(1)
<u>Underpayment of Tentative Tax</u> 12% per year on amount underpaid from original due date of return		220.32(3)
	<u>Underpayment of Tentative Tax</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	220.32(3) 220.809 213.235 220.807
<u>Underpayment of Estimated Tax</u> 12% per year computed from installment due date until payment date or return due date, whichever is earlier	<u>Underpayment of Estimated Tax</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	220.34(2)(a) 220.34(2)(c) 213.235 220.807
	<u>Erroneous Refund</u> Adjusted prime rate, plus 4 percentage points, from date of payment until repaid. Not to exceed an annual rate of 12%	220.809(6) 220.807

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
CORPORATE INCOME/FRANCHISE AND EMERGENCY EXCISE TAX		
	<u>Failure to pay penalty within 20 days of Notice & Demand</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	220.809(4) 220.807
<u>Enterprise Zone Jobs Credit—Fraudulent Claim</u> Repayment of credit, mandatory 200% of credit, Felony/3rd degree	<u>Enterprise Zone Jobs Credit—Fraudulent Claim</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	220.181(8)(a) 213.235
<u>Grossly Overstated Claim</u> Felony/3rd degree		220.181(8)(b)
DOCUMENTARY STAMP TAX		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	201.17(2)(c) 213.235
<u>Failure to Allow Examination of Taxpayers Records</u> Misdemeanor/2nd degree		201.11(1)
<u>Failure of Clerk of Court to Maintain Records</u> Disallow total 0.5% compensation allowance		201.11(2)
<u>Failure of Clerk of Court to Report Violation</u> Misdemeanor		201.12
<u>Failure of Persons to Pay Required Tax or Cancel Adhesive Stamp</u> Misdemeanor/1st degree		201.17(1)
<u>Tax Not Paid on Documents at Time of Audit or Upon Recording</u> 10% of unpaid tax, if not more than 30 days. 10% for each additional 30 days not to exceed 50%, or 200% if tax deficiency is due to fraud		201.17(2)(b)
<u>Illegal Use of Stamps</u> Felony/3rd degree		201.18
<u>Illegally Avoiding Tax Pursuant to s. 201.09</u> Misdemeanor/1st degree		201.20
<u>Financing Statements Under Uniform Commercial Code</u> (See Specific Penalties Above)		201.22
ESTATE TAX		
	<u>Failure to Pay After Extension</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	198.15(1) 213.235
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	198.18(2) 213.235

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
ESTATE TAX		
<u>Failure to Produce Records</u> Penalty not to exceed \$500		198.36
<u>Willful Failure to Make Return, Pay Tax, Keep Records</u> Misdemeanor/1st degree		198.37
<u>Aiding or Assisting in Filing False Return</u> Felony/3rd degree		198.38
<u>Knowingly Making False Statement</u> Misdemeanor/1st degree		198.39
<u>Evasion of Tax</u> Felony/3rd degree		198.40
<u>Late Payment</u> 10% within 30 days of due date; 20% if more than 30 days after due date		198.15(2)
<u>Failure to Pay Due to Negligence or Intentional Disregard</u> 10% per month, maximum 50%		198.18(1)
<u>Failure to Pay With Intent to Defraud</u> 100% of the total amount of deficiency		198.18(1)
MOTOR FUEL AND DIESEL FUEL TAX		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	206.44(2)
<u>Failure to File, Report or Pay Taxes Timely</u> 10% of unpaid tax if not more than 1 month, with additional 10% for each additional month or fraction of month, not to exceed 50%. Minimum penalty \$10	Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	206.94 206.44(1)
<u>Incomplete Reports</u> Terminal Suppliers, Importers, Exporters and Wholesalers: \$200 Carriers: \$200 Terminal Operators: \$100		206.06(3) 206.09(5) 206.095(3)
<u>Failure to Report Tax</u> License Revocation		206.93
<u>Willfully Refusing or Neglecting to Make Return</u> Felony/3rd degree		206.11(2)
<u>Knowingly Making a False Return in Connection with Refund</u> Felony/3rd degree		206.11(2)
<u>Knowingly Collecting Any Refund Not Entitled To</u> Felony/3rd degree		206.11(2)
<u>Fueling a Vehicle without a Proper Decal</u> Misdemeanor/1st degree		206.877(5)
<u>Violates Law Where Another Penalty Does Not Apply</u> Felony/3rd degree		206.11(2)
<u>Violation of Discontinuance or Transfer of Business</u> Felony/3rd degree		206.18(5)
<u>Failure to Pay Tax</u> Lien on Property		206.15
<u>Persons Transporting Fuel Without Carrier's License</u> Misdemeanor/1st degree		206.021(4) 206.205(2)
<u>Advertising to Absorb Tax</u> 1st offense: Misdemeanor/2nd degree 2nd offense: Misdemeanor/1st degree		206.23(2)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
MOTOR FUEL AND DIESEL FUEL TAX		
<u>Failure to Register</u> Misdemeanor/1st degree		206.404(1)(h), (3) 206.9931
<u>Failure to Make Records Available</u> Misdemeanor/1st degree Civil Penalty: \$500		206.404(2)(b)
<u>Willful Failure to Pay Tax</u> Double Amount of Tax		206.07
<u>Knowingly Filing False or Fraudulent Statement or Report</u> Perjury 837.01		206.11(1)
<u>Willful refusal or neglect to make statement, report or return; knowingly making false statement, return or application for refund; knowingly collecting or causing to be paid any refund without entitlement. Violation of Part I or II Chapter without penalty</u> Felony/3rd degree		206.11(2)
<u>Failure to Repay Erroneous Refund</u> 25% of amount of refund		206.41(5)(g)
<u>Knowingly Making False or Fraudulent Statement in Application for Refund Permit or any Taxes Under this Section; Fraudulently Obtaining Refund of Taxes; Knowingly Aiding or Assisting in Making False or Fraudulent Statement or Claim; Buying Motor or Diesel Fuel to be Used for Unauthorized Purpose</u> Revocation of refund permit for a minimum of 2 years. Violation of any other provision of this Chapter results in suspension of permit, not to exceed 6 months		206.41(5)(h), (i)
<u>Willful Evasion or Attempt to Evade Fuel Tax</u> 1st offense—\$10 per gallon of motor fuel involved or \$1,000, whichever is greater. Penalty increases with subsequent violations, multiplying penalty amount by number of prior violations.		206.413(3) 206.872(11)(a)
<u>Owning Fuel Bearing Out-of-State Destination When Diversion Number Has Not Been Issued</u> \$1 per gallon based on maximum capacity of storage tank		206.416(2)
<u>Larceny or Embezzlement of Tax Funds</u> Less than \$300: Misdemeanor to felony More than \$300 and less than \$20,000: Felony/3rd degree More than \$20,000 and less than \$100,000: Felony/2nd degree \$100,000 or more: Felony/1st degree		206.56(2)
<u>Failure of any person, officer, or director of corporation to collect and pay tax or attempt to evade or defeat tax</u> Twice the total amount of tax evaded, not accounted for, or not paid		213.29
<u>Failure to Provide Records</u> \$5,000, in addition to all other penalties		206.14(2)
<u>Failure to File an Electronic Return within 3 months after Notification</u> \$5,000 for each month failure continues, in addition to all other penalties		206.485(2)
<u>Confidentiality Breach</u> 1st Degree Misdemeanor		206.27(2)
<u>Failure to Correct Reporting Error Within 180 Days</u> 100% of additional tax due and 10% of tax due.		206.43(7)(b)
<u>Failure to Post or Provide Dyed Diesel Fuel Notice</u> Greater of \$10 per gallon or \$1,000, per s. 206.872(11)		206.8741(6)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
SEVERANCE OF SOLID MINERALS		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	211.33(1)(f) 213.235 211.33(2)(d) 213.235
<u>Underpayment of Estimated Tax</u> 20% per year on amount underpaid		211.33(1)(f)
<u>Failure to Pay Timely</u> 10% month, not to exceed 50% of the total tax due		211.33(2)(c)
<u>Substantial Underpayment</u> 30% of underpayment		211.33(2)(e)
<u>Willful Failure to File Return</u> Felony/3rd degree		211.335(1)
<u>Willfully Gives Bad Check</u> Felony/3rd degree		211.335(2)
PRODUCTION OF OIL AND GAS		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	211.076(1) 213.235 211.076(4)(a) 213.235
<u>Failure to Pay Timely or File Return</u> 10% for each month; not to exceed 50% of tax due. \$50 for each month for failure to file when no tax is due, not to exceed \$300		211.076(2)
<u>Substantial Underpayment</u> 30% of the underpayment. "Substantial" means more than 35% of tax due.		211.076(3)
<u>Underpayment of Estimated Tax</u> 12% per year		211.076(4)(a)
<u>Willful Failure to File Tax</u> Misdemeanor/1st degree		211.25(1)
<u>Willfully Gives Bad Check</u> Felony/3rd degree		211.25(2)
GROSS RECEIPTS TAX		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	203.06 213.235
<u>Failure to Report and Pay Timely</u> 10% of unpaid tax if failure is for less than 31 days, plus an additional 10% for each additional 30 days or fraction of 30 days past due. Penalty may not be less than \$10 or exceed 50% of the unpaid tax.		203.01(2)(a)
<u>Receiving Payment for Items or Services Without Complying With Provisions of Chapter; Willful Violation of Chapter Provisions</u> Misdemeanor/1st degree		203.03(1)(2)
<u>False or Fraudulent Return with Willful Intent to Evade Payment</u> 100% of tax due; misdemeanor/2nd degree		203.01(2)(b)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
GROSS RECEIPTS TAX		
<u>Failure, Neglect or Refusal by any Person to Remit Tax</u> Person will be personally liable for tax; Misdemeanor/2nd Degree		203.01(6)
INSURANCE PREMIUM TAX		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	624.5092(2)(c) 213.235
<u>Failure to Report and Timely Pay Installment of Tax; Estimation of Installment Less Than 90%. Failure to Report and Timely Pay Tax Due with Final Return</u> 10% of any underpayment or delinquent taxes due for the quarter or any delinquent taxes due and payable with final return		624.5092(2)(b)
	<u>Late Filing, Late Payment or Underpayment of Installment</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	624.5092(2)(c) 213.235
<u>Certified Capital Companies—Failure of Certified Investor to Report and Timely Pay Tax as Result of Forfeiture of Tax Credit</u> 10% of underpayment	12% interest from due date until paid	288.99(10)
INTANGIBLE PERSONAL PROPERTY TAX		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	199.282(2) 13.235
<u>Failure to Pay Timely</u> 10% each calendar month, from due date until paid. Maximum 50% of tax.		199.282(3)
<u>Willful Violation of Chapter 199</u> Felony/3rd degree		199.282(1)
<u>Failure to File Annual Return</u> 10% each calendar month, from due date until paid. Maximum 50% of tax.		199.282(7)
<u>Annual Tax Undervalued Property</u> 10% each calendar month, from due date until paid. Maximum 50% of tax.		199.282(4)
<u>Annual Tax Omitted Property</u> 10% each calendar month, from due date until paid. Maximum 50% of tax.		199.282(4)
<u>Failure or Refuses to File, or Make Records Available</u> Misdemeanor/1st degree		199.282(6)
<u>Willful Violation By Officer or Director of Corporation</u> 100% of unpaid tax		199.282(7)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
SALES AND USE TAX		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	212.12(3) 213.235
<u>Failure to Timely Pay Tax Amount Due on a Tax Return</u> One-time penalty equal to 10% of the unpaid tax or \$50, whichever is greater. This penalty is subject to the provisions of s. 213.21(10).		212.12(2)(a)
<u>Failure to Timely File a Return</u> One-time penalty equal to 10% of the unpaid tax or \$50, whichever is greater. This penalty is subject to the provisions of s. 213.21(10).		212.12(2)(a)
<u>Failure to Timely Pay and File a Return</u> 10% of unpaid tax if not more than 30 days past due. Additional 10% penalty for each additional 30 days or part of 30 days that the tax remains unpaid. Minimum penalty: \$50. Maximum penalty: 50% of tax due.		212.12(2)(a) 212.12(2)(b)
<u>Fails, Neglects or Refuses to Collect Tax</u> Misdemeanor/1st degree		212.07(3)
<u>Advertising to Absorb or Refund Tax</u> Misdemeanor/1st or 2nd degree		212.07(4)
<u>Inadvertent Registration Errors—Reduced Penalty</u> Instead of tax, penalties, and interest, the Department will impose these mandatory penalties: If relief is applied for before contact by DOR: \$1,000 or 10 percent of tax due, whichever is less. If relief is applied for after contact by DOR: \$5,000 or 10 percent of tax due, whichever is less.		212.07(9) 212.07(9)(b)1. 212.07(9)(b)2.
<u>Fraudulent Claim of Exemption</u> 200% mandatory of tax plus tax; 3rd degree felony for claiming fraudulent exemption		212.085
<u>Erroneous Refunded Tax</u> 10% of the erroneously refunded tax, if the Department determines the erroneous refund claim was not due to reasonable cause. 100% of the erroneously refunded tax, if the department determines that the erroneous refund claim was due to fraud.		213.255(9)
<u>Enterprise Zone Jobs Credit—Fraudulent claim</u> 100% mandatory of the credit plus the credit; Misdemeanor/2nd degree	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	212.096(11) 212.12(3) 213.235
<u>Urban High-Crime Area Job Tax Credit Program—Fraudulent Claim</u> 100% mandatory of the credit plus the credit; Misdemeanor/2nd degree		212.097(14)
<u>Rural Job Tax Credit Program—Fraudulent claim</u> 100% mandatory of the credit plus credit; Misdemeanor/2nd degree		212.098(10)
<u>Verification of Entitlement to Credit—Failure to Submit Documentation</u> Mandatory penalty of 25% of the credit	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	212.11(5)(c) 212.12(3) 213.235

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
SALES AND USE TAX		
<u>Sale of Business—Failure to Make Final Return and Pay Tax</u> Denial of the right to engage in business Misdemeanor/1st degree		212.10(2) 212.10(5)
<u>Failure to Keep Records of Leases, Licenses and Rental Transactions</u> Misdemeanor/1st and 2nd degree Subsequent offense involving intentional destruction of records: Felony/3rd degree		212.12(13)
<u>Failure to Permit Examination of Records</u> Misdemeanor/1st degree Subsequent offense involving intentional destruction of records: Felony/3rd Degree		212.13(1)
<u>Failure to Keep Records</u> Misdemeanor/1st degree for not keeping complete records five years or as specified by law		212.13(2)
<u>Willful Intent to Defraud</u> Less than \$300: Misdemeanor/1st & 2nd degree up to felony/3rd degree for subsequent convictions \$300 or more but less than \$20,000: Felony/3rd degree \$20,000 or more but less than \$100,000: Felony/2nd degree \$100,000 or more: Felony/1st degree		212.15(2)
<u>Occasional or Isolated Sale of Motor Vehicles</u> If reported sales price is less than 80% of average loan price without affidavit signed by each party: Penalty equal to twice the amount of additional tax and Misdemeanor /1st degree. 10% of unpaid tax if not more than 30 days past due, with additional 10% for each additional 30 days, not to exceed a total penalty of 50% of any unpaid tax.	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	212.05(1)(a)1.b. 212.12(2)(a) 213.235
<u>Failure to Remove Boat or Aircraft</u> 100% mandatory penalty equal to tax payable in the event boat or aircraft is not removed from state within 10 days after purchase. "Qualifying" boat has 90 days to remove; or 20 days after repair, or is returned within 6 months or if the purchaser fails to furnish the Department with any of the required documentation in a timely manner.		212.05(1)(a)2.
<u>Fraudulent Boat Decal Issuance or Removal</u> Mandatory 200% penalty Misdemeanor/1st degree		212.05(1)(a)1.f. (V) & (V1)
<u>Partial Exemption for Flyable Aircraft—Violation of intent</u> Use tax plus mandatory s. 212.12(2) penalty		212.08(11)(d)
<u>Coin-Operated Amusement Machine—Failure to Display Certificate</u> \$250 per machine		212.05(1)(h)3c. 212.05(1)(h)2.c.
<u>Filing Fraudulent Return with Willful Intent to Evade Payment</u> 100% of tax in addition to other penalties Less than \$300: Misdemeanor 1st or 2nd degree; Felony/3rd degree \$300 or more but less than \$20,000: Felony/3rd degree \$20,000 or more but less than \$100,000: Felony/2nd degree \$100,000 or more: Felony 1st degree		212.12(2)(c)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
SALES AND USE TAX		
<u>Failure to File Six Consecutive Returns with Knowing and Willful Intent to Evade Tax</u> Felony/3rd degree		212.12(2)(b)
<u>Estimated Tax</u> 10% penalty equal to amount of any unpaid estimated tax in addition to all other penalties and interest	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	212.12(2)(f) 212.12(3) 213.235
<u>Refusal to Make Return and Pay Taxes Due or Sign Tax Return</u> Penalty of 6% per annum of amount due Misdemeanor/1st degree		212.14(3)
<u>Incomplete Return</u> Collection allowance may be denied		212.12(1)(a)
<u>Failure to Register</u> Misdemeanor/1st degree subject to injunction; registration fee increased to \$100 in lieu of \$5		212.18(3)(b)
<u>Failure of Any Person, Officer, or Director of Corporation to Collect and Pay Tax, or Attempt to Evade or Defeat Tax</u> Twice the total amount of tax evaded, not accounted for, or not paid		213.29
<u>Entertainment Industry Exemption—Improper Use of Exemption Certificate</u> Felony/3rd degree		288.1258(2)(e) 212.12(2)(e)
CONVENTION DEVELOPMENT TAX		
Same as sales tax with the exception of estimated tax provisions	Same as sales tax	212.0305(5)(c) 212.0305(3)(g)
LOCAL OPTION TOURIST DEVELOPMENT TAX		
Same as sales tax	Same as sales tax	125.0104(3)(g) 125.0104(10)(c)
TOURIST IMPACT TAX		
Same as sales tax	Same as sales tax	125.0108(2)(a)
DISCRETIONARY SALES SURTAX		
Same as sales tax, with exception of estimated tax and fraudulent refunds, which is a mandatory 100% penalty plus the tax and felony/3rd degree	Same as sales tax	212.054(4)(a)
RENTAL CAR SURCHARGE		
Same as sales tax with exception of estimated tax	Same as sales tax	212.0606(2)(c)
WASTE TIRE FEE		
Same as sales tax with exception of estimated tax	Same as sales tax	403.718(3)(a)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
LEAD-ACID BATTERY FEE		
Same as sales tax with exception of estimated tax	Same as sales tax	403.7185(3)(a)
SECONDHAND DEALER		
Civil fine of up to \$10,000; Revocation, denial, suspension, or restriction of license		538.07(1),(4),(5)
SECONDARY METALS RECYCLER		
Misdemeanor/1st degree <\$300 Felony/3rd degree >\$300 Civil fine of up to \$10,000 Revocation, denial, suspension, or restriction of license		538.23(3),(4)
MOTOR VEHICLE FEE (Lemon Law)		
Same as sales tax with exception of estimated tax	Same as sales tax	681.117(2)
PERCHLOROETHYLENE		
Same as sales tax with exception of estimated tax	Same as sales tax	376.75(8),(9)(a)
DRY-CLEANING		
Same as sales tax with exception of estimated tax	Same as sales tax	376.70(6)(a)
MIAMI-DADE COUNTY LAKE BELT MITIGATION AND WATER TREATMENT PLANT UPGRADE FEES		
Same as sales tax with exception of estimated tax	Same as sales tax	373.41492(4)(a)
ELECTRONIC FILING (ALL TAXES EXCEPT UNEMPLOYMENT)		
<u>Failure to Remit Payment</u> \$10 penalty for each remittance submitted, plus any other penalties that may be applicable		213.755(6)
UNEMPLOYMENT COMPENSATION TAX		
	<u>Failure to Timely Pay Contributions or Reimbursements</u> 1% per month until payment is received	443.141(1)(a)
<u>Failure to Timely File Report</u> \$25 penalty for each 30 days or fraction thereof		443.141(1)(b)
<u>Failure to File Employer's Quarterly Report (UCT-6) by Approved Electronic Means</u> \$50 for that report and \$1 for each employee		443.163(2)
<u>Failure to remit contributions by approved electronic means</u> \$50 for each remittance		443.163(2)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
UNEMPLOYMENT COMPENSATION TAX		
<u>Filing Erroneous, Incomplete or Insufficient Report</u> \$50 or 10% of tax due, whichever is greater, but no more than \$300 per report		443.141(1)
<u>Knowingly Making a False Statement to Avoid or Reduce Payment of Benefits</u> Felony/3rd degree		443.071(2)
<u>Failure to Furnish Reports or Permit Inspection of Records</u> Misdemeanor/2nd degree		443.071(3)
<u>Willful Failure or Refusal to Make Payment</u> Misdemeanor/2nd degree		443.071(3)
<u>Willful Submission of Fraudulent Reports to Enable Benefits</u> Felony/3rd degree		443.071(4)
ADMINISTRATION OF VARIOUS TAXES		
<u>Erroneous Payment of Refund Claim</u> Absence of reasonable cause: Penalty of 10% erroneous refund Due to fraud: Added penalty of 100% of erroneous refund		213.255(9)
	<u>Erroneous Payment of Refund Claim (Except for Corporate Income Tax and Emergency Excise Tax)</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	213.255(12)
<u>Action Filed in Circuit Court or DOAH Contesting Tax Amount—Failure to pay uncontested amount</u> Dismissal of action and penalty of 25% of tax assessed		72.011(3) 120.80(14)(b)
<u>Prosecution for Worthless Checks, Drafts, Debit Cards, or Electronic Funds Transfer</u> Less than \$150: Misdemeanor/2nd degree \$150 or more: Felony/3rd degree		832.062