

1 A bill to be entitled
2 An act relating to tax administration; amending s.
3 197.222, F.S.; requiring, rather than authorizing, tax
4 collectors to accept late payments of prepaid property
5 taxes within a certain timeframe; deleting a late
6 payment penalty; amending s. 211.3106, F.S.;
7 specifying the severance tax rate for a certain heavy
8 mineral under certain circumstances; amending s.
9 212.06, F.S.; revising the definition of the term
10 "dealer"; revising a condition for a sales tax
11 exception for tangible personal property imported,
12 produced, or manufactured in this state for export;
13 providing definitions; specifying application
14 requirements and procedures for a forwarding agent to
15 apply for a Florida Certificate of Forwarding Agent
16 Address from the Department of Revenue; requiring
17 forwarding agents receiving such certificate to
18 register as dealers for purposes of the sales and use
19 tax; specifying requirements for sales tax remittance
20 and for recordkeeping; specifying the timeframe for
21 expiration of certificates and procedures for renewal;
22 requiring forwarding agents to update information;
23 requiring the department to verify certain
24 information; authorizing the department to revoke or
25 suspend certificates under certain circumstances;

26 requiring the department to maintain an online
27 certificate verification system; providing
28 circumstances and requirements for and construction
29 relating to dealers accepting certificates in lieu of
30 collecting certain taxes; providing criminal penalties
31 for certain violations; authorizing the department to
32 adopt rules; amending s. 212.13, F.S.; revising
33 recordkeeping requirements for dealers collecting the
34 sales and use tax; amending s. 212.15, F.S.; providing
35 that stolen sales tax revenue may be aggregated for
36 the purposes of determining the grade of certain
37 criminal offenses; amending s. 213.053, F.S.;

38 authorizing the department to publish a list of
39 forwarding agents' addresses on its website;
40 reenacting s. 192.0105(3)(a), F.S., relating to
41 taxpayer rights, to incorporate the amendment made to
42 s. 197.222, F.S., in a reference thereto; reenacting
43 s. 212.07(1)(c), F.S., relating to the sales, storage,
44 and use tax, to incorporate the amendment made to s.
45 212.06, F.S., in a reference thereto; reenacting s.
46 212.08(18)(f), F.S., relating to the sales, rental,
47 use, consumption, distribution, and storage tax, to
48 incorporate the amendment made to s. 212.13, F.S., in
49 a reference thereto; authorizing the department to
50 adopt emergency rules; providing for expiration of

51 that authority; providing effective dates.

52

53 Be It Enacted by the Legislature of the State of Florida:

54

55 Section 1. Effective July 1, 2021, paragraph (a) of
56 subsection (1) of section 197.222, Florida Statutes, is amended
57 to read:

58 197.222 Prepayment of estimated tax by installment
59 method.—

60 (1) Taxes collected pursuant to this chapter may be
61 prepaid in installments as provided in this section. A taxpayer
62 may elect to prepay by installments for each tax notice for
63 taxes estimated to be more than \$100. A taxpayer who elects to
64 prepay shall make payments based upon an estimated tax equal to
65 the actual taxes levied upon the subject property in the prior
66 year. In order to prepay by installments, the taxpayer must
67 complete and file an application for each tax notice with the
68 tax collector on or before April 30 of the year in which the
69 taxpayer elects to prepay the taxes. After submission of an
70 initial application, a taxpayer is not required to submit
71 additional annual applications as long as he or she continues to
72 elect to prepay taxes in installments. However, if in any year
73 the taxpayer does not so elect, reapplication is required for a
74 subsequent election. Installment payments shall be made
75 according to the following schedule:

76 (a) The first payment of one-quarter of the total amount
 77 of estimated taxes due must be made by June 30 of the year in
 78 which the taxes are assessed. A 6 percent discount applied
 79 against the amount of the installment shall be granted for such
 80 payment. The tax collector shall ~~may~~ accept a late payment of
 81 the first installment through July 31, ~~and the late payment must~~
 82 ~~be accompanied by a penalty of 5 percent of the amount of the~~
 83 ~~installment due.~~

84 Section 2. Effective upon becoming a law, paragraph (e) of
 85 subsection (3) of section 211.3106, Florida Statutes, is amended
 86 to read:

87 211.3106 Levy of tax on severance of heavy minerals; rate,
 88 basis, and distribution of tax.—

89 (3)

90 (e) If In the event the producer price index for titanium
 91 dioxide is discontinued or can no longer be calculated, ~~then~~ a
 92 comparable index must ~~shall~~ be selected by the department and
 93 adopted by rule. If there is no comparable index, the tax rate
 94 for the immediately preceding year must be used.

95 Section 3. Paragraph (m) is added to subsection (2) of
 96 section 212.06, Florida Statutes, and subsection (5) of that
 97 section is amended, to read:

98 212.06 Sales, storage, use tax; collectible from dealers;
 99 "dealer" defined; dealers to collect from purchasers;
 100 legislative intent as to scope of tax.—

101 (2)
 102 (m) The term "dealer" also means a forwarding agent as
 103 defined in subparagraph (5) (b)1. who has applied for and
 104 received a Florida Certificate of Forwarding Agent Address from
 105 the department.

106 (5) (a)1. Except as provided in subparagraph 2., it is not
 107 the intention of this chapter to levy a tax upon tangible
 108 personal property imported, produced, or manufactured in this
 109 state for export, provided that tangible personal property may
 110 not be considered as being imported, produced, or manufactured
 111 for export unless the importer, producer, or manufacturer
 112 delivers the same to a forwarding agent ~~licensed exporter~~ for
 113 exporting or to a common carrier for shipment outside this ~~the~~
 114 state or mails the same by United States mail to a destination
 115 outside this ~~the~~ state; or, in the case of aircraft being
 116 exported under their own power to a destination outside the
 117 continental limits of the United States, by submission to the
 118 department of a duly signed and validated United States customs
 119 declaration, showing the departure of the aircraft from the
 120 continental United States; and further with respect to aircraft,
 121 the canceled United States registry of said aircraft; or in the
 122 case of parts and equipment installed on aircraft of foreign
 123 registry, by submission to the department of documentation as ~~τ~~
 124 ~~the extent of which shall be provided by rule, showing the~~
 125 departure of the aircraft from the continental United States;

126 nor is it the intention of this chapter to levy a tax on any
 127 sale that ~~which~~ the state is prohibited from taxing under the
 128 Constitution or laws of the United States. Every retail sale
 129 made to a person physically present at the time of sale is ~~shall~~
 130 ~~be~~ presumed to have been delivered in this state.

131 2.a. Notwithstanding subparagraph 1., a tax is levied on
 132 each sale of tangible personal property to be transported to a
 133 cooperating state as defined in sub-subparagraph c., at the rate
 134 specified in sub-subparagraph d. However, a Florida dealer is
 135 ~~will be~~ relieved from the requirements of collecting taxes
 136 pursuant to this subparagraph if the Florida dealer obtains from
 137 the purchaser an affidavit providing ~~setting forth~~ the
 138 purchaser's name, address, state taxpayer identification number,
 139 and a statement that the purchaser is aware of his or her
 140 state's use tax laws, is a registered dealer in Florida or
 141 another state, or is purchasing the tangible personal property
 142 for resale or is otherwise not required to pay the tax on the
 143 transaction. The department may, by rule, provide a form to be
 144 used for the purposes of this sub-subparagraph ~~set forth herein~~.

145 b. For purposes of this subparagraph, the term "a
 146 cooperating state" means a state ~~is one~~ determined by the
 147 executive director of the department to cooperate satisfactorily
 148 with this state in collecting taxes on mail order sales. To be
 149 determined a cooperating state, a ~~No~~ state must meet ~~shall be se~~
 150 ~~determined unless it meets~~ all the following minimum

151 requirements:

152 (I) It levies and collects taxes on mail order sales of
153 property transported from that state to persons in this state,
154 as described in s. 212.0596, upon request of the department.

155 (II) The tax so collected is ~~shall be~~ at the rate
156 specified in s. 212.05, not including any local option or
157 tourist or convention development taxes collected pursuant to s.
158 125.0104 or this chapter.

159 (III) Such state agrees to remit to the department all
160 taxes so collected no later than 30 days from the last day of
161 the calendar quarter following their collection.

162 (IV) Such state authorizes the department to audit dealers
163 within its jurisdiction who make mail order sales that are the
164 subject of s. 212.0596, or makes arrangements deemed adequate by
165 the department for auditing them with its own personnel.

166 (V) Such state agrees to provide to the department records
167 obtained by it from retailers or dealers in such state showing
168 delivery of tangible personal property into this state upon
169 which no sales or use tax has been paid in a manner similar to
170 that provided in sub-subparagraph g.

171 c. For purposes of this subparagraph, the term "sales of
172 tangible personal property to be transported to a cooperating
173 state" means mail order sales to a person who is in the
174 cooperating state at the time the order is executed, from a
175 dealer who receives that order in this state.

176 d. The tax levied by sub-subparagraph a. shall be at the
177 rate at which such a sale would have been taxed pursuant to the
178 cooperating state's tax laws if consummated in the cooperating
179 state by a dealer and a purchaser, both of whom were physically
180 present in that state at the time of the sale.

181 e. The tax levied by sub-subparagraph a., when collected,
182 shall be held in the State Treasury in trust for the benefit of
183 the cooperating state and shall be paid to it at a time agreed
184 upon between the department, acting for this state, and the
185 cooperating state or the department or agency designated by it
186 to act for it; however, such payment shall in no event be made
187 later than 30 days from the last day of the calendar quarter
188 after the tax was collected. Funds held in trust for the benefit
189 of a cooperating state are ~~shall~~ not be subject to the service
190 charges imposed by s. 215.20.

191 f. The department is authorized to perform such acts and
192 to provide such cooperation to a cooperating state with
193 reference to the tax levied by sub-subparagraph a. as is
194 required of the cooperating state by sub-subparagraph b.

195 g. In furtherance of this act, dealers selling tangible
196 personal property for delivery in another state shall make
197 available to the department, upon request of the department,
198 records of all tangible personal property so sold. Such records
199 must ~~shall~~ include a description of the property, the name and
200 address of the purchaser, the name and address of the person to

201 whom the property was sent, the purchase price of the property,
202 information regarding whether sales tax was paid in this state
203 on the purchase price, and such other information as the
204 department may by rule prescribe.

205 (b)1. As used in this subsection, the term:

206 a. "Certificate" means a Florida Certificate of Forwarding
207 Agent Address.

208 b. "Facilitating" means preparation for or arranging for
209 export.

210 c. "Forwarding agent" means a person or business whose
211 principal business activity is facilitating for compensation the
212 export of property owned by other persons.

213 d. "NAICS" means those classifications contained in the
214 North American Industry Classification System as published in
215 2007 by the Office of Management and Budget, Executive Office of
216 the President.

217 e. "Principal business activity" means the activity from
218 which the person or business derives the highest percentage of
219 its total receipts.

220 2. A forwarding agent engaged in international export may
221 apply to the department for a certificate.

222 3. Each application must include:

223 a. The designation of an address for the forwarding agent.

224 b. A certification that:

225 (I) The tangible personal property delivered to the

226 designated address for export originates with a United States
227 vendor;

228 (II) The tangible personal property delivered to the
229 designated address for export is irrevocably committed to export
230 out of the United States through a continuous and unbroken
231 exportation process; and

232 (III) The designated address is used exclusively by the
233 forwarding agent for such export.

234 c. A copy of the forwarding agent's last filed federal
235 income tax return showing the entity's principal business
236 activity classified under NAICS code 488510, except as provided
237 under subparagraph 4. or subparagraph 5.

238 d. A statement of the total revenues of the forwarding
239 agent.

240 e. A statement of the amount of revenues associated with
241 international export of the forwarding agent.

242 f. A description of all business activity that occurs at
243 the designated address.

244 g. The name and contact information of a designated
245 contact person of the forwarding agent.

246 h. The forwarding agent's website address.

247 i. Any additional information the department requires by
248 rule to demonstrate eligibility for the certificate and a
249 signature attesting to the validity of the information provided.

250 4. An applicant that has not filed a federal return for

251 the preceding tax year under NAICS code 488510 shall provide:

252 a. A statement of estimated total revenues.

253 b. A statement of estimated revenues associated with

254 international export.

255 c. The NAICS code under which the forwarding agent intends

256 to file a federal return.

257 5. If an applicant does not file a federal return

258 identifying a NAICS code, the applicant shall provide

259 documentation to support that its principal business activity is

260 that of a forwarding agent and that the applicant is otherwise

261 eligible for the certificate.

262 6. A forwarding agent that applies for and receives a

263 certificate shall register as a dealer with the department.

264 7. A forwarding agent shall remit the tax imposed under

265 this chapter on any tangible personal property shipped to the

266 designated forwarding agent address if no tax was collected and

267 the tangible personal property remained in this state or if

268 delivery to the purchaser or purchaser's representative occurs

269 in this state. This subparagraph does not prohibit the

270 forwarding agent from collecting such tax from the consumer of

271 the tangible personal property.

272 8. A forwarding agent shall maintain the following

273 records:

274 a. Copies of sales invoices or receipts between the vendor

275 and the consumer when provided by the vendor to the forwarding

276 agent. If sales invoices or receipts are not provided to the
277 forwarding agent, the forwarding agent must maintain export
278 documentation evidencing the value of the purchase consistent
279 with the federal Export Administration regulations.

280 b. Copies of federal returns evidencing the forwarding
281 agent's NAICS principal business activity code.

282 c. Copies of invoices or other documentation evidencing
283 shipment to the forwarding agent.

284 d. Invoices between the forwarding agent and the consumer
285 or other documentation evidencing the ship-to destination
286 outside the United States.

287 e. Invoices for foreign postal or transportation services.

288 f. Bills of lading.

289 g. Any other export documentation.

290

291 Such records must be kept in an electronic format and made
292 available for the department's review pursuant to subparagraph
293 9. and ss. 212.13 and 213.35.

294 9. Each certificate expires 5 years after the date of
295 issuance, except as specified in this subparagraph.

296 a. At least 30 days before expiration, a new application
297 must be submitted to renew the certificate and the application
298 must contain the information required in subparagraph 3. Upon
299 application for renewal, the certificate is subject to the
300 review and reissuance procedures prescribed by this chapter and

301 department rule.

302 b. Each forwarding agent shall update its application
303 information annually or within 30 days after any material
304 change.

305 c. The department shall verify that the forwarding agent
306 is actively engaged in facilitating the international export of
307 tangible personal property.

308 d. The department may suspend or revoke the certificate of
309 any forwarding agent that fails to respond within 30 days to a
310 written request for information regarding its business
311 transactions.

312 10. The department shall provide a list on the
313 department's website of forwarding agents that have applied for
314 and received a Florida Certificate of Forwarding Agent Address
315 from the department. The list shall include a forwarding agent's
316 entity name, address, and expiration date as provided on the
317 Florida Certificate of Forwarding Agent Address.

318 11. A dealer may accept a copy of the forwarding agent's
319 certificate or rely on the list of forwarding agents' names and
320 addresses on the department's website in lieu of collecting the
321 tax imposed under this chapter when the property is required by
322 terms of the sale to be shipped to the designated address on the
323 certificate. A dealer that accepts a valid copy of a certificate
324 or relies on the list of forwarding agents' names and addresses
325 on the department's website in good faith and ships purchased

326 tangible personal property to the address on the certificate is
327 not liable for any tax due on sales made during the effective
328 dates indicated on the certificate.

329 12. The department may revoke a forwarding agent's
330 certificate for noncompliance with this paragraph. Any person
331 found to fraudulently use the address on the certificate for the
332 purpose of evading tax is subject to the penalties provided in
333 s. 212.085.

334 13. The department may adopt rules to administer this
335 paragraph, including, but not limited to, rules relating to
336 procedures, application and eligibility requirements, and forms.

337 (c)1. Notwithstanding the provisions of paragraph (a), it
338 is not the intention of this chapter to levy a tax on the sale
339 of tangible personal property to a nonresident dealer who does
340 not hold a Florida sales tax registration, provided such
341 nonresident dealer furnishes the seller a statement declaring
342 that the tangible personal property will be transported outside
343 this state by the nonresident dealer for resale and for no other
344 purpose. The statement must ~~shall~~ include, but not be limited
345 to, the nonresident dealer's name, address, applicable passport
346 or visa number, arrival-departure card number, and evidence of
347 authority to do business in the nonresident dealer's home state
348 or country, such as his or her business name and address,
349 occupational license number, if applicable, or any other
350 suitable requirement. The statement must ~~shall~~ be signed by the

351 nonresident dealer and must ~~shall~~ include the following
 352 sentence: "Under penalties of perjury, I declare that I have
 353 read the foregoing, and the facts alleged are true to the best
 354 of my knowledge and belief."

355 2. The burden of proof of subparagraph 1. rests with the
 356 seller, who must retain the proper documentation to support the
 357 exempt sale. The exempt transaction is subject to verification
 358 by the department.

359 (d) ~~(e)~~ Notwithstanding ~~the provisions of~~ paragraph (a), it
 360 is not the intention of this chapter to levy a tax on the sale
 361 by a printer to a nonresident print purchaser of material
 362 printed by that printer for that nonresident print purchaser
 363 when the print purchaser does not furnish the printer a resale
 364 certificate containing a sales tax registration number but does
 365 furnish to the printer a statement declaring that such material
 366 will be resold by the nonresident print purchaser.

367 Section 4. Effective July 1, 2021, subsection (2) of
 368 section 212.13, Florida Statutes, is amended to read:

369 212.13 Records required to be kept; power to inspect;
 370 audit procedure.—

371 (2) Each dealer, as defined in this chapter, shall secure,
 372 maintain, and keep as long as required by s. 213.35 a complete
 373 record of tangible personal property or services received, used,
 374 sold at retail, distributed or stored, leased or rented by said
 375 dealer, together with invoices, bills of lading, gross receipts

376 from such sales, and other pertinent records and papers as may
 377 be required by the department for the reasonable administration
 378 of this chapter.‡ All such records must be made available to the
 379 department at reasonable times and places and by reasonable
 380 means, including in an electronic format when so kept by the
 381 dealer ~~which are located or maintained in this state shall be~~
 382 ~~open for inspection by the department at all reasonable hours at~~
 383 ~~such dealer's store, sales office, general office, warehouse, or~~
 384 ~~place of business located in this state. Any dealer who~~
 385 ~~maintains such books and records at a point outside this state~~
 386 ~~must make such books and records available for inspection by the~~
 387 ~~department where the general records are kept. Any dealer~~
 388 subject to ~~the provisions of~~ this chapter who violates this
 389 subsection commits these provisions is guilty of a misdemeanor
 390 of the first degree, punishable as provided in s. 775.082 or s.
 391 775.083. If, however, any subsequent offense involves
 392 intentional destruction of such records with an intent to evade
 393 payment of or deprive the state of any tax revenues, such
 394 subsequent offense is ~~shall be~~ a felony of the third degree,
 395 punishable as provided in s. 775.082 or s. 775.083.

396 Section 5. Effective July 1, 2021, subsection (2) of
 397 section 212.15, Florida Statutes, is amended to read:

398 212.15 Taxes declared state funds; penalties for failure
 399 to remit taxes; due and delinquent dates; judicial review.—

400 (2) Any person who, with intent to unlawfully deprive or

401 defraud the state of its moneys or the use or benefit thereof,
402 fails to remit taxes collected under this chapter commits theft
403 of state funds, punishable as follows:

404 (a) If the total amount of stolen revenue is less than
405 \$1,000, the offense is a misdemeanor of the second degree,
406 punishable as provided in s. 775.082 or s. 775.083. Upon a
407 second conviction, the offender commits a misdemeanor of the
408 first degree, punishable as provided in s. 775.082 or s.
409 775.083. Upon a third or subsequent conviction, the offender
410 commits a felony of the third degree, punishable as provided in
411 s. 775.082, s. 775.083, or s. 775.084.

412 (b) If the total amount of stolen revenue is \$1,000 or
413 more, but less than \$20,000, the offense is a felony of the
414 third degree, punishable as provided in s. 775.082, s. 775.083,
415 or s. 775.084.

416 (c) If the total amount of stolen revenue is \$20,000 or
417 more, but less than \$100,000, the offense is a felony of the
418 second degree, punishable as provided in s. 775.082, s. 775.083,
419 or s. 775.084.

420 (d) If the total amount of stolen revenue is \$100,000 or
421 more, the offense is a felony of the first degree, punishable as
422 provided in s. 775.082, s. 775.083, or s. 775.084.

423
424 The amount of stolen revenue may be aggregated in determining
425 the grade of the offense.

426 Section 6. Subsection (5) of section 213.053, Florida
 427 Statutes, is amended to read:

428 213.053 Confidentiality and information sharing.—

429 (5) This section does not prevent the department from any
 430 of the following:

431 (a) Publishing statistics so classified as to prevent the
 432 identification of particular accounts, reports, declarations, or
 433 returns; ~~or~~

434 (b) Publishing a list of forwarding agents who have
 435 received a Florida Certificate of Forwarding Agent Address. The
 436 list must include each forwarding agent's entity name, address,
 437 and certificate expiration date on the department's website
 438 pursuant to s. 212.06(5)(b)10.; or

439 (c) ~~(b)~~ Using telephones, e-mail, facsimile machines, or
 440 other electronic means to do any of the following:

441 1. Distribute information relating to changes in law, tax
 442 rates, interest rates, or other information that is not specific
 443 to a particular taxpayer;

444 2. Remind taxpayers of due dates;

445 3. Respond to a taxpayer to an electronic mail address
 446 that does not support encryption if the use of that address is
 447 authorized by the taxpayer; or

448 4. Notify taxpayers to contact the department.

449 Section 7. For the purpose of incorporating the amendment
 450 made by this act to section 197.222, Florida Statutes, in a

451 reference thereto, paragraph (a) of subsection (3) of section
452 192.0105, Florida Statutes, is reenacted to read:

453 192.0105 Taxpayer rights.—There is created a Florida
454 Taxpayer's Bill of Rights for property taxes and assessments to
455 guarantee that the rights, privacy, and property of the
456 taxpayers of this state are adequately safeguarded and protected
457 during tax levy, assessment, collection, and enforcement
458 processes administered under the revenue laws of this state. The
459 Taxpayer's Bill of Rights compiles, in one document, brief but
460 comprehensive statements that summarize the rights and
461 obligations of the property appraisers, tax collectors, clerks
462 of the court, local governing boards, the Department of Revenue,
463 and taxpayers. Additional rights afforded to payors of taxes and
464 assessments imposed under the revenue laws of this state are
465 provided in s. 213.015. The rights afforded taxpayers to assure
466 that their privacy and property are safeguarded and protected
467 during tax levy, assessment, and collection are available only
468 insofar as they are implemented in other parts of the Florida
469 Statutes or rules of the Department of Revenue. The rights so
470 guaranteed to state taxpayers in the Florida Statutes and the
471 departmental rules include:

472 (3) THE RIGHT TO REDRESS.—

473 (a) The right to discounts for early payment on all taxes
474 and non-ad valorem assessments collected by the tax collector,
475 except for partial payments as defined in s. 197.374, the right

476 to pay installment payments with discounts, and the right to pay
477 delinquent personal property taxes under a payment program when
478 implemented by the county tax collector (see ss. 197.162,
479 197.3632(8) and (10)(b)3., 197.222(1), and 197.4155).

480 Section 8. For the purpose of incorporating the amendment
481 made by this act to section 212.06, Florida Statutes, in a
482 reference thereto, paragraph (c) of subsection (1) of section
483 212.07, Florida Statutes, is reenacted to read:

484 212.07 Sales, storage, use tax; tax added to purchase
485 price; dealer not to absorb; liability of purchasers who cannot
486 prove payment of the tax; penalties; general exemptions.—

487 (1)

488 (c) Unless the purchaser of tangible personal property
489 that is incorporated into tangible personal property
490 manufactured, produced, compounded, processed, or fabricated for
491 one's own use and subject to the tax imposed under s.
492 212.06(1)(b) or is purchased for export under s. 212.06(5)(a)1.
493 extends a certificate in compliance with the rules of the
494 department, the dealer shall himself or herself be liable for
495 and pay the tax.

496 Section 9. For the purpose of incorporating the amendment
497 made by this act to section 212.13, Florida Statutes, in a
498 reference thereto, paragraph (f) of subsection (18) of section
499 212.08, Florida Statutes, is reenacted to read:

500 212.08 Sales, rental, use, consumption, distribution, and

501 storage tax; specified exemptions.—The sale at retail, the
502 rental, the use, the consumption, the distribution, and the
503 storage to be used or consumed in this state of the following
504 are hereby specifically exempt from the tax imposed by this
505 chapter.

506 (18) MACHINERY AND EQUIPMENT USED PREDOMINANTLY FOR
507 RESEARCH AND DEVELOPMENT.—

508 (f) Purchasers shall maintain all documentation necessary
509 to prove the exempt status of purchases and fabrication activity
510 and make such documentation available for inspection pursuant to
511 the requirements of s. 212.13(2).

512 Section 10. (1) The Department of Revenue is authorized,
513 and all conditions are deemed met, to adopt emergency rules
514 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
515 implementing the amendment made by this act to s. 212.06,
516 Florida Statutes.

517 (2) Notwithstanding any other law, emergency rules adopted
518 pursuant to subsection (1) are effective for 6 months after
519 adoption and may be renewed during the pendency of procedures to
520 adopt permanent rules addressing the subject of the emergency
521 rules.

522 (3) This section shall take effect upon becoming a law and
523 expires January 1, 2025.

524 Section 11. Except as otherwise expressly provided in this
525 act and except for this section, which shall take effect upon

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2021

526 | becoming a law, this act shall take effect January 1, 2022. |