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                           A bill to be entitled
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         An act relating to taxation transparency; amending ss.
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         39.8298, 72.011, 207.004, 213.24, 282.709, 316.545,
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         316.550, 317.0004, 317.0006, 317.0007, 317.0008,
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         317.0010, 317.0011, 317.0014, 317.0016, 318.15,
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         319.14, 319.23, 319.24, 319.25, 319.27, 319.28,
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         319.29, 319.30, 319.32, 319.323, 320.01, 320.02,
         320.03, 320.055, 320.06, 320.0607, 320.0609, 320.0655,
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         320.0657, 320.0659, 320.07, 320.0705, 320.071,
         320.0715, 320.072, 320.08, 320.08053, 320.08056,
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         320.08068, 320.0807, 320.0815, 320.0821, 320.0846,
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         320.0848, 320.086, 320.089, 320.0891, 320.102; 320.13,
         320.131, 320.1325, 320.18, 320.27, 320.39, 320.781,
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         322.051, 322.12, 322.135, 322.14, 322.142, 322.17,
         322.18, 322.21, 322.22, 322.251, 322.29, 395.003,
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         427.0159, 605.0113, 605.0118, 605.0206, 605.0209,
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         605.0211, 605.0212, 605.0213, 605.0707, 605.0714,
         605.0715, 605.0902, 605.0903, 605.0904, 605.0908,
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         605.0909, 607.0122, 607.0124, 607.0125, 607.0128,
         607.0501, 607.0502, 607.1420, 607.1422, 607.1502,
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         607.15315, 607.193, 609.02, 609.03, 609.08, 610.104,
         617.01201, 617.0122, 617.0124, 617.0128, 617.0501,
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         617.0502, 617.1420, 617.1422, 617.1533, 617.1623,
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         617.1807, 617.2006, 617.2102, 620.1109, 620.1206,
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         620.1207, 620.1209, 620.1809, 620.1810, 620.1904,
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620.1906, 620.1909, 620.81054, 620.81055, 620.9003, 658.23, and 1003.48, F.S.; renaming certain fees as taxes; conforming provisions to changes made by the act; deleting obsolete provisions; creating s. 125.01, F.S.; requiring counties to rename certain levies as specified taxes; providing legislative intent relating to existing county powers; creating s. 166.021, F.S.; requiring municipalities to rename certain levies as specified taxes; providing legislative intent relating to existing municipal powers; creating s. 189.011, F.S.; requiring special districts to rename certain assessments as specified taxes; providing legislative intent relating to existing special district powers; amending ss. 210.01, 210.011, 210.04, 210.1801, 210.276, 212.0601, 212.0606, 320.0801, 320.08015, 320.0802, 320.0804, 320.08046, and 320.081, F.S.; renaming certain surcharges as surtaxes; amending ss. 213.05, 376.307, 403.718, and 403.7185, F.S.; renaming certain fees as surtaxes; amending s. 213.053, F.S.; renaming certain fees and surcharges as surtaxes; amending s. 316.2124, F.S.; renaming a certain fee as a tax and a certain surcharge as a surtax; amending ss. 395.701 and 408.07, F.S.; renaming certain assessments as taxes; repealing s. 395.7015, F.S., relating to annual assessments on health care

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entities; amending ss. 197.3635, 200.069, and 51 52 395.7016, F.S.; conforming provisions to changes made 53 by the act; providing appropriations; providing legislative intent relating to existing case law; 54 55 providing effective dates. 56 57 Be It Enacted by the Legislature of the State of Florida: 58 59 Section 1. Paragraph (a) of subsection (1) of section 60 39.8298, Florida Statutes, is amended to read: 39.8298 Guardian Ad Litem direct-support organization.-61 62 (1) AUTHORITY.—The Statewide Guardian Ad Litem Office created under s. 39.8296 is authorized to create a direct-63 64 support organization. The direct-support organization must be a Florida 65 66 corporation not for profit, incorporated under the provisions of 67 chapter 617. The direct-support organization shall be exempt 68 from paying taxes fees under s. 617.0122. 69 Section 2. Paragraph (a) of subsection (1) of section 70 72.011, Florida Statutes, is amended to read: 71 72.011 Jurisdiction of circuit courts in specific tax 72 matters; administrative hearings and appeals; time for commencing action; parties; deposits.-73 74 (1)(a) A taxpayer may contest the legality of any 75 assessment or denial of refund of tax, fee, surcharge, permit,

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    interest, surtax, or penalty provided for under s. 125.0104, s.
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    125.0108, chapter 198, chapter 199, chapter 201, chapter 202,
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    chapter 203, chapter 206, chapter 207, chapter 210, chapter 211,
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    chapter 212, chapter 213, chapter 220, s. 379.362(3), chapter
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    376, s. 403.717, s. 403.718, s. 403.7185, s. 538.09, s. 538.25,
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    chapter 550, chapter 561, chapter 562, chapter 563, chapter 564,
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    chapter 565, chapter 624, or s. 681.117 by filing an action in
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    circuit court; or, alternatively, the taxpayer may file a
    petition under the applicable provisions of chapter 120.
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    However, once an action has been initiated under s. 120.56, s.
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    120.565, s. 120.569, s. 120.57, or s. 120.80(14)(b), no action
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    relating to the same subject matter may be filed by the taxpayer
    in circuit court, and judicial review shall be exclusively
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    limited to appellate review pursuant to s. 120.68; and once an
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    action has been initiated in circuit court, no action may be
    brought under chapter 120.
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         Section 3. Subsection (8) is added to section 125.01,
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    Florida Statutes, to read:
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         125.01 Powers and duties.-
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         (8) (a) A county that proposes to impose or increase or
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- imposes or increases the rate of a levy, irrespective of how the rate is expressed, must rename and represent to the public the levy as follows:
- 1. A special assessment or a non-ad valorem assessment must be renamed and represented to the public as a "special

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101	<pre>benefit tax."</pre>
102	2. An impact fee or mobility fee must be renamed and
103	represented to the public as a "development impact tax."
104	3. A franchise fee must be renamed and represented to the
105	public as a "franchise tax."
106	4. A charge to pay the cost of regulation must be renamed
107	and represented to the public as a tax in a manner reasonably
108	consistent with the type of regulation and charge.
109	(b) This subsection does not repeal or otherwise affect,
110	amend, or alter a county's power under ss. 1(f), 1(g), or 6(e),
111	Art. VIII of the State Constitution, under this section, or
112	pursuant to other provisions of law as such power exists on
113	January 1, 2020, to impose the levies identified in paragraph
114	(a). It is the Legislature's intent only that such levies be
115	titled and represented to the public as taxes as provided in
116	paragraph (a). Counties will continue to possess and exercise
117	all powers conferred on them as those powers existed on January
118	<u>1, 2020.</u>
119	Section 4. Subsection (10) is added to section 166.021,
120	Florida Statutes, to read:
121	166.021 Powers.—
122	(10)(a) A municipality that proposes to impose or increase
123	or imposes or increases the rate of a levy, irrespective of how
124	the rate is expressed, must rename and represent the levy to the
125	public as follows:

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126	1. A special assessment or a non-ad valorem assessment
127	must be renamed and represented to the public as a "special
128	benefit tax."
129	2. An impact fee or mobility fee must be renamed and
130	represented to the public as a "development impact tax."
131	3. A franchise fee must be renamed and represented to the
132	public as a "franchise tax."
133	4. A charge to pay the cost of regulation must be renamed
134	and represented to the public as a tax in a manner reasonably
135	consistent with the type of regulation and charge.
136	(b) This subsection does not repeal or otherwise affect,
137	amend, or alter a municipality's power under s. 2(b), Art. VIII
138	of the State Constitution, under this section, or pursuant to
139	other provisions of law as such power existed on January 1,
140	2020, to impose the levies identified in paragraph (a). It is
141	the Legislature's intent only that such levies be renamed and
142	represented to the public as taxes as provided in paragraph (a).
143	Municipalities will continue to possess and exercise all powers
144	conferred on them as those powers existed on January 1, 2020.
145	Section 5. Subsection (4) is added to section 189.011,
146	Florida Statutes, to read:
147	189.011 Statement of legislative purpose and intent
148	(4)(a) A special district that proposes to impose or
149	increase or imposes or increases the rate of a special
150	assessment or non-ad valorem assessment must rename and

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represent to the public the special assessment or non-ad valorem assessment as a "special benefit tax."

- (b) This subsection does not repeal or otherwise affect, amend, or alter a special district's power pursuant to other provisions of law as such power existed on January 1, 2020, to impose special assessments or non-ad valorem assessments. It is the Legislature's intent only that such assessments be renamed and represented to the public as taxes as provided in paragraph (a). Special districts will continue to possess and exercise all powers conferred on them as those powers existed on January 1, 2020.
- Section 6. Section 197.3635, Florida Statutes, is amended to read:
- 197.3635 Combined notice of ad valorem taxes and non-ad valorem assessments and special benefit taxes; requirements.—A form for the combined notice of ad valorem taxes and non-ad valorem assessments and special benefit taxes shall be produced and paid for by the tax collector. The form shall meet the requirements of this section and department rules and is subject to approval by the department. By rule, the department shall provide a format for the form of such combined notice. The form shall:
- (1) Contain the title "Notice of Ad Valorem Taxes and Non-ad Valorem Assessments and Special Benefit Taxes." The form shall also contain a receipt part that can be returned along

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176 with the payment to the tax collector.

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- (2) Contain the heading "Ad Valorem Taxes" within the ad valorem part and the heading "Non-ad Valorem Assessments <u>and Special Benefit Taxes</u>" within the non-ad valorem assessment <u>and special benefit tax part.</u>
- (3) Contain the county name, the assessment year, the mailing address of the tax collector, the mailing address of one property owner, the legal description of the property to at least 25 characters, and the unique parcel or tax identification number of the property.
- (4) Provide for the labeled disclosure of the total amount of combined levies and the total discounted amount due each month when paid in advance.
- (5) Provide a field or portion on the front of the notice for official use for data to reflect codes useful to the tax collector.
- (6) Provide for the combined notice to be set in type that is 8 points or larger.
 - (7) Contain within the ad valorem part:
- (a) A schedule of the assessed value, exempted value, and taxable value of the property.
- (b) Subheadings for columns listing taxing authorities, corresponding millage rates expressed in dollars and cents per \$1,000 of taxable value, and the associated tax.
 - (c) A listing of taxing authorities in the same sequence

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and manner as listed on the notice required by s. 200.069(4)(a), with the exception that independent special districts, municipal service taxing districts, and voted debt service millages for each taxing authority shall be listed separately. If a county has too many municipal service taxing units to list separately, it shall combine them to disclose the total number of such units and the amount of taxes levied.

- (8) Contain within the non-ad valorem assessment part:
- (a) Subheadings for columns listing the levying authorities, corresponding assessment rates expressed in dollars and cents per unit of assessment, and the associated assessment amount.
- (b) The purpose of the assessment, if the purpose is not clearly indicated by the name of the levying authority.
- (c) A listing of the levying authorities in the same order as in the ad valorem part to the extent practicable. If a county has too many municipal service benefit units to list separately, it shall combine them by function.
- (9) Provide instructions and useful information to the taxpayer. Such information and instructions shall be nontechnical to minimize confusion. The information and instructions required by this section shall be provided by department rule and shall include:
- (a) Procedures to be followed when the property has been sold or conveyed.

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(b) Instruction as to mailing the remittance and receipt along with a brief disclosure of the availability of discounts.

(c) Notification about delinquency and interest for delinquent payment.

- (d) Notification that failure to pay the amounts due will result in a tax certificate being issued against the property.
- (e) A brief statement outlining the responsibility of the tax collector, the property appraiser, and the taxing authorities. This statement shall be accompanied by directions as to which office to contact for particular questions or problems.

Section 7. Subsection (9) and paragraph (a) of subsection (10) of section 200.069, Florida Statutes, are amended to read:

200.069 Notice of proposed property taxes and non-ad valorem assessments and special benefit taxes.—Pursuant to s. 200.065(2)(b), the property appraiser, in the name of the taxing authorities and local governing boards levying non-ad valorem assessments within his or her jurisdiction and at the expense of the county, shall prepare and deliver by first-class mail to each taxpayer to be listed on the current year's assessment roll a notice of proposed property taxes, which notice shall contain the elements and use the format provided in the following form. Notwithstanding the provisions of s. 195.022, no county officer shall use a form other than that provided herein. The Department of Revenue may adjust the spacing and placement on the form of

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the elements listed in this section as it considers necessary based on changes in conditions necessitated by various taxing authorities. If the elements are in the order listed, the placement of the listed columns may be varied at the discretion and expense of the property appraiser, and the property appraiser may use printing technology and devices to complete the form, the spacing, and the placement of the information in the columns. A county officer may use a form other than that provided by the department for purposes of this part, but only if his or her office pays the related expenses and he or she obtains prior written permission from the executive director of the department; however, a county officer may not use a form the substantive content of which is at variance with the form prescribed by the department. The county officer may continue to use such an approved form until the law that specifies the form is amended or repealed or until the officer receives written disapproval from the executive director.

(9) The bottom portion of the notice shall further read in bold, conspicuous print:

"Your final tax bill may contain non-ad valorem assessments <u>and</u> <u>special benefit taxes</u> which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district."

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276	(10)(a) If requested by the local governing board levying
277	non-ad valorem assessments and agreed to by the property
278	appraiser, the notice specified in this section may contain a
279	notice of proposed or adopted non-ad valorem assessments $\underline{\text{and}}$
280	special benefit taxes. If so agreed, the notice shall be titled:
281	NOTICE OF PROPOSED PROPERTY TAXES
282	AND PROPOSED OR ADOPTED
283	NON-AD VALOREM ASSESSMENTS
284	AND SPECIAL BENEFIT TAXES
285	DO NOT PAY-THIS IS NOT A BILL
286	There must be a clear partition between the notice of proposed
287	property taxes and the notice of proposed or adopted non-ad
288	valorem assessments and special benefit taxes. The partition
289	must be a bold, horizontal line approximately 1/8-inch thick. By
290	rule, the department shall provide a format for the form of the
291	notice of proposed or adopted non-ad valorem assessments $\underline{ ext{and}}$
292	special benefit taxes which meets the following minimum
293	requirements:
294	1. There must be subheading for columns listing the
295	levying local governing board, with corresponding assessment
296	rates expressed in dollars and cents per unit of assessment, and

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the column listing the levying local governing board if the

purpose is not clearly indicated by the name of the board.

The purpose of each assessment must also be listed in

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the associated assessment amount.

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3. Each non-ad valorem assessment and special benefit tax for each levying local governing board must be listed separately.

- 4. If a county has too many municipal service benefit units or assessments to be listed separately, it shall combine them by function.
- 5. A brief statement outlining the responsibility of the tax collector and each levying local governing board as to any non-ad valorem assessment and special benefit tax must be provided on the form, accompanied by directions as to which office to contact for particular questions or problems.

Section 8. Paragraph (a) of subsection (1) and subsection (5) of section 207.004, Florida Statutes, are amended to read:

207.004 Registration of motor carriers; identifying devices; <u>taxes</u> <u>fees</u>; renewals; temporary fuel-use permits and driveaway permits.—

(1) (a) No motor carrier shall operate or cause to be operated in this state any commercial motor vehicle, other than a Florida-based commercial motor vehicle that travels Florida intrastate mileage only, that uses diesel fuel or motor fuel until such carrier has registered with the department or has registered under a cooperative reciprocal agreement as described in s. 207.0281, after such time as this state enters into such agreement, and has been issued an identifying device or such carrier has been issued a permit as authorized under subsections

(4) and (5) for each vehicle operated. There shall be a tax fee of \$4 per year or any fraction thereof for each such identifying device issued. The identifying device shall be provided by the department and must be conspicuously displayed on the commercial motor vehicle as prescribed by the department while it is being operated on the public highways of this state. The transfer of an identifying device from one vehicle to another vehicle or from one motor carrier to another motor carrier is prohibited.

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(5) (a) A registered motor carrier holding a valid certificate of registration may, upon payment of the \$45 tax fee per permit, secure from the department, or any wire service authorized by the department, a temporary fuel-use permit. A blank temporary fuel-use permit, before its use, must be executed by the motor carrier, in ink or type, so as to identify the carrier, the vehicle to which the permit is assigned, and the date that the vehicle is placed in and removed from service. The temporary fuel-use permit shall also show a complete identification of the vehicle on which the permit is to be used, together with the name and address of the owner or lessee of the vehicle. The endorsed temporary fuel-use permit shall then be carried on the vehicle that it identifies and shall be exhibited on demand to any authorized personnel. Temporary fuel-use permits may be transmitted to the motor carrier by electronic means and shall be completed as outlined by department personnel prior to transmittal. The motor carrier to whom a temporary

fuel-use permit is issued shall be solely responsible for the proper use of the permit by its employees, consignees, or lessees. Any erasure, alteration, or unauthorized use of a temporary fuel-use permit shall render it invalid and of no effect. A motor carrier to whom a temporary fuel-use permit is issued may not knowingly allow the permit to be used by any other person or organization.

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An unregistered motor carrier may, upon payment of the \$45 tax fee, secure from any wire service authorized by the department, by electronic means, a temporary fuel-use permit that shall be valid for a period of 10 days. Such permit must show the name and address of the unregistered motor carrier to whom it is issued, the date the vehicle is placed in and removed from service, a complete identification of the vehicle on which the permit is to be used, and the name and address of the owner or lessee of the vehicle. The temporary fuel-use permit shall then be carried on the vehicle that it identifies and shall be exhibited on demand to any authorized personnel. The unregistered motor carrier to whom a temporary fuel-use permit is issued shall be solely responsible for the proper use of the permit by its employees, consignees, or lessees. Any erasure, alteration, or unauthorized use of a temporary fuel-use permit shall render it invalid and of no effect. The unregistered motor carrier to whom a temporary fuel-use permit is issued may not knowingly allow the permit to be used by any other person or

organization.

- (c) A registered motor carrier engaged in driveaway transportation, in which the cargo is the vehicle itself and is in transit to stock inventory and the ownership of the vehicle is not vested in the motor carrier, may, upon payment of the \$4 tax fee, secure from the department a driveaway permit. The driveaway permits shall be issued for the period January 1 through December 31. An original permit must be in the possession of the operator of each vehicle and shall be exhibited on demand to any authorized personnel. Vehicle mileage reports must be submitted by the motor carrier, and the road privilege tax must be paid on all miles operated within this state during the reporting period. All other provisions of this chapter shall apply to the holder of a driveaway permit.
- Section 9. Subsections (18) and (19) of section 210.01, Florida Statutes, are amended to read:
- 210.01 Definitions.—When used in this part the following words shall have the meaning herein indicated:
- (18) "Unstamped package" or "unstamped cigarettes" means a package on which the <u>surtax on cigarettes under s. 210.011</u> surcharge and the excise or privilege tax on cigarettes under s. <u>210.02</u> required by this part have not been paid, regardless of whether or not such package is stamped or marked with the indicia of any other taxing authority, or a package on which there has been affixed a counterfeit or fraudulent indicium or

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401 stamp.

(19) "Stamp" or "stamps" means the indicia required to be placed on cigarette packages which evidence payment of the surtax surcharge on cigarettes under s. 210.011 and the excise or privilege tax on cigarettes under s. 210.02.

Section 10. Section 210.011, Florida Statutes, is amended to read:

- 210.011 Cigarette surtax surcharge levied; collection.-
- (1) A <u>surtax</u> <u>surcharge</u>, in addition to all other taxes of every kind levied by law, is levied upon the sale, receipt, purchase, possession, consumption, handling, distribution, and use of cigarettes in this state, in the following amounts, except as otherwise provided in subsections (2)-(5), for cigarettes of standard dimensions:
- (a) Upon all cigarettes weighing not more than 3 pounds per thousand, 5 cents on each cigarette.
- (b) Upon all cigarettes weighing more than 3 pounds per thousand and not more than 6 inches long, 10 cents on each cigarette.
- (c) Upon all cigarettes weighing more than 3 pounds per thousand and more than 6 inches long, 20 cents on each cigarette.
- (2) The descriptions of cigarettes contained in subsection (1) are declared to be standard as to dimensions for the purpose of levying a surtax surcharge as provided in this section. If

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any cigarette is received, purchased, possessed, sold, offered for sale, given away, or used which is of a size other than those standard dimensions, the cigarette is subject to a <u>surtax</u> surcharge at the rate of 4.2 cents on each cigarette.

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- (3) When cigarettes as described in paragraph (1)(a) are packed in varying quantities of 20 cigarettes or fewer, except the manufacturer's free samples authorized under s. 210.04(9), the following rates shall govern:
- (a) Packages containing 10 cigarettes or fewer require a surtax surcharge of 50 cents.
- (b) Packages containing more than 10 but not more than 20 cigarettes require a surtax surcharge of \$1.
- (4) When cigarettes as described in paragraph (1)(b) are packed in varying quantities of 20 cigarettes or fewer, except the manufacturer's free samples authorized under s. 210.04(9), the following rates shall govern:
- (a) Packages containing 10 cigarettes or fewer require a surtax surcharge of \$1.
- (b) Packages containing more than 10 but not more than 20 cigarettes require a <u>surtax surcharge</u> of \$2.
- (5) When cigarettes as described in paragraph (1)(c) are packed in varying quantities of 20 cigarettes or fewer, except the manufacturer's free samples authorized under s. 210.04(9), the following rates shall govern:
 - (a) Packages containing 10 cigarettes or fewer require a

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451 surtax surcharge of \$2.

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- (b) Packages containing more than 10 but not more than 20 cigarettes require a surtax surcharge of \$4.
- This surtax surcharge shall be paid by the dealer to the division for deposit and distribution as hereinafter provided upon the first sale or transaction within the state, whether such sale or transfer is to the ultimate purchaser or consumer. The seller or dealer shall collect the surtax surcharge from the purchaser or consumer, and the purchaser or consumer shall pay the surtax surcharge to the seller. The seller or dealer is responsible for the collection of the surtax surcharge and payment of the surtax surcharge to the division. All surtaxes surcharges are due not later than the 10th day of the month following the calendar month in which they were incurred, and thereafter shall bear interest at the rate of 1 percent per month. If the amount of surtax surcharge due for a given period is assessed without allocating it to any particular month, the interest begins accruing on the date of the assessment. Whenever cigarettes are shipped from outside the state to anyone other than a distributing agent or wholesale dealer, the person receiving the cigarettes is responsible for the surtax surcharge on the cigarettes and payment of the surtax surcharge to the division.
- (7) It is the legislative intent that the $\underline{\text{surtax}}$ $\underline{\text{surcharge}}$ on cigarettes be uniform throughout the state.

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(8) The <u>surtax</u> surcharge levied under this section shall be administered, collected, and enforced in the same manner as the excise or privilege tax imposed under s. 210.02.

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(9) Revenue produced from the <u>surtax</u> <u>surcharge</u> levied under this section shall be deposited into the Health Care Trust Fund within the Agency for Health Care Administration.

Section 11. Subsection (9) of section 210.04, Florida Statutes, is amended to read:

210.04 Construction; exemptions; collection.-

Agents, located within or without the state, shall purchase stamps and affix such stamps in the manner prescribed to packages or containers of cigarettes to be sold, distributed, or given away within the state, in which case any dealer subsequently receiving such stamped packages of cigarettes will not be required to purchase and affix stamps on such packages of cigarettes. However, the division may, in its discretion, authorize manufacturers to distribute in the state free sample packages of cigarettes containing not less than 2 or more than 20 cigarettes without affixing any surtax surcharge and tax stamps provided copies of shipping invoices on such cigarettes are furnished, and payment of all surtaxes surcharges and taxes imposed on such cigarettes by law is made, directly to the division not later than the 10th day of each calendar month. The surtax surcharge and tax on cigarettes in sample packages shall be based on a unit in accordance with the surtaxes surcharges

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levied under s. 210.011(1) and the taxing provisions of s. 210.02(1).

Section 12. Section 210.1801, Florida Statutes, is amended to read:

210.1801 Exempt cigarettes for members of recognized Indian tribes.—

- (1) Notwithstanding any provision of this chapter to the contrary, a member of an Indian tribe recognized in this state who purchases cigarettes on an Indian reservation for his or her own use is exempt from paying a cigarette tax and a surtax surcharge. However, such member purchasing cigarettes outside of an Indian reservation or a nontribal member purchasing cigarettes on an Indian reservation is not exempt from paying the cigarette tax or surtax surcharge when purchasing cigarettes within this state. Accordingly, the tax and surtax surcharge shall apply to all cigarettes sold on an Indian reservation to a nontribal member, and evidence of such tax or surtax surcharge shall be by means of an affixed cigarette tax and surtax surcharge stamp.
- (2) In order to ensure an adequate quantity of cigarettes on Indian reservations which may be purchased by tribal members who are exempt from the cigarette tax and <u>surtax</u> surcharge, the division shall provide recognized Indian tribes within this state with <u>Indian-tax-and-surtax-exemption</u> <u>Indian-tax-and-surcharge-exemption</u> coupons as set forth in this section. A

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reservation cigarette seller shall present such <u>Indian-tax-and-surtax-exemption</u> <u>Thdian-tax-and-surcharge-exemption</u> coupons to a wholesale dealer licensed in this state in order to purchase stamped cigarettes that are exempt from the imposition of the cigarette tax and <u>surtax surcharge</u>. A tribal member may purchase cigarettes that are exempt from the cigarette tax and <u>surtax surcharge</u> from a reservation cigarette seller even though such cigarettes have an affixed cigarette <u>tax-and-surtax tax-and-surcharge</u> stamp.

- surcharge-exemption coupons shall be provided to the recognized governing body of each Indian tribe to ensure that each Indian tribe can obtain cigarettes that are exempt from the tax and surtax surcharge which are for the use of the tribe or its members. The Indian-tax-and-surtax-exemption Indian-tax-and-surcharge-exemption coupons shall be provided to the Indian tribes quarterly. It is intended that each Indian tribe will distribute the Indian-tax-and-surtax-exemption Indian-tax-and-surcharge-exemption coupons to reservation cigarette sellers on such tribe's reservation. Only Indian tribes or reservation cigarette sellers on their reservations may redeem such Indian-tax-and-surtax-exemption Indian-tax-and-surtax-exemption Coupons pursuant to this section.
- (a) The number of <u>Indian-tax-and-surtax-exemption</u> <u>Indian-tax-and-surcharge-exemption</u> coupons to be given to the

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recognized governing body of each Indian tribe shall be based upon the probable demand of the tribal members on the tribe's reservation plus the number needed for official tribal use. The annual total number of Indian-tax-and-surtax-exemption Indian-tax-and-surtax-exemption coupons to be given to the recognized governing body of each Indian tribe shall be calculated by multiplying the number of members of the tribe times five packs of cigarettes times 365.

- (b) Each wholesale dealer shall keep records of transactions involving <u>Indian-tax-and-surtax-exemption</u> <u>Indian-tax-and-surtax-exemption</u> <u>Indian-tax-and-surcharge-exemption</u> coupons and shall submit appropriate documentation to the division when claiming a refund as set forth in this section. Documentation must contain at least the following information:
- 1. The identity of the Indian tribe from which an Indian-tax-and-surtax-exemption coupon is received;
- 2. The identity and the quantity of the product for which an Indian-tax-and-surtax-exemption Indian-tax-and-surcharge-exemption coupon is provided;
- 3. The date of issuance and the date of expiration of the Indian-tax-and-surtax-exemption Indian-tax-and-surchargeexemption coupon; and
- 4. Any other information as the division may deem appropriate.

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(4)(a) An Indian tribe may purchase cigarettes for its own official use from a wholesale dealer without payment of the cigarette tax and <u>surtax</u> <u>surcharge</u> to the extent that the Indian tribe provides the wholesale dealer with <u>Indian-tax-and-surtax-exemption</u> <u>Indian-tax-and-surcharge-exemption</u> coupons entitling the Indian tribe to purchase such quantities of cigarettes as allowed by each <u>Indian-tax-and-surtax-exemption</u> <u>Indian-tax-and-surcharge-exemption</u> coupon without paying the cigarette tax and <u>surtax</u> <u>surcharge</u>.

- (b) A tribal member may purchase cigarettes for his or her own use without payment of the cigarette tax and <u>surtax</u> surcharge if the tribal member makes such purchase on a qualified reservation.
- (c) A reservation cigarette seller may purchase cigarettes for resale without payment of the cigarette tax from a wholesale dealer licensed pursuant to this chapter:
- 1. If the reservation cigarette seller brings the cigarettes or causes them to be delivered onto a qualified reservation for resale on the reservation;
- 2. To the extent that the reservation cigarette seller provides the wholesale dealer with Indian-tax-and-surtax-
 exemption coupons entitling the reservation cigarette seller to purchase such quantities of cigarettes as allowed on each Indian-tax-and-surcharge-exemption coupon without paying the

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cigarette tax and surtax surcharge; and

- 3. If the cigarettes are affixed with a cigarette tax and surtax surcharge stamp.
- (d) A wholesale dealer may not collect the cigarette tax and surtax surcharge from any purchaser if the purchaser gives the dealer Indian-tax-and-surtax-exemption Indian-tax-and-surcharge-exemption coupons that entitle the purchaser to purchase such quantities of cigarettes as allowed on each such Indian-tax-and-surtax-exemption Indian-tax-and-surcharge-exemption coupon without paying the cigarette tax and surtax surcharge.
- (5) A wholesale dealer who has one or more Indian-tax-and-surtax-exemption Indian-tax-and-surcharge-exemption coupons may file a claim for a refund with respect to any cigarette tax previously paid on cigarettes that the wholesale dealer sold without collecting the tax because the dealer accepted an Indian-tax-and-surtax-exemption Indian-tax-and-surcharge-exemption coupon from a purchaser pursuant to this section.
- (6) If an Indian tribe enters into an agreement with the state and the Legislature approves such agreement regarding the sale and distribution of cigarettes on the tribe's reservation, the terms of the agreement take precedence over the provisions of this section and exempt the tribe from the tax and <u>surtax</u> surcharge if the tax and <u>surtax</u> surcharge are specifically addressed in the agreement. The sale or distribution, including

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transportation, of any cigarettes to the tribe's reservation shall be in accordance with the provisions of the agreement. The agreement must provide for revenue sharing between the tribe and the state relating to the imposition and collection of the taxes imposed by ss. 210.02 and 210.30 and the <u>surtaxes surcharges</u> imposed by ss. 210.011 and 210.276 and must, at a minimum, provide for the state to receive as revenue sharing from the tribe the full amounts of the <u>surtaxes surcharges</u> imposed by ss. 210.011 and 210.276.

Section 13. Section 210.276, Florida Statutes, is amended to read:

- 210.276 Surtax surcharge on tobacco products.-
- (1) A <u>surtax</u> surcharge is levied upon all tobacco products in this state and upon any person engaged in business as a distributor of tobacco products at the rate of 60 percent of the wholesale sales price. The <u>surtax</u> surcharge shall be levied at the time the distributor:
- (a) Brings or causes to be brought into this state from without the state tobacco products for sale;
- (b) Makes, manufactures, or fabricates tobacco products in this state for sale in this state; or
- (c) Ships or transports tobacco products to retailers in this state, to be sold by those retailers. A <u>surtax</u> surcharge may not be levied on tobacco products shipped or transported outside this state for sale or use outside this state.

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(2) A <u>surtax</u> <u>surcharge</u> is imposed upon the use or storage by consumers of tobacco products in this state and upon such consumers at the rate of 60 percent of the wholesale sales price. The <u>surtax</u> <u>surcharge</u> imposed by this subsection does not apply if the <u>surtax</u> <u>surcharge</u> imposed by subsection (1) on such tobacco products has been paid. This <u>surtax</u> <u>surcharge</u> does not apply to the use or storage of tobacco products in quantities of less than 1 pound in the possession of any one consumer.

- (3) Any tobacco product with respect to which a <u>surtax</u> surcharge has once been imposed under this section is not again subject to surtax <u>surcharge</u> under this section.
- (4) No <u>surtax</u> surcharge shall be imposed by this section upon tobacco products not within the taxing power of the state under the Commerce Clause of the United States Constitution.
- (5) The exemptions provided for cigarettes under s. 210.04(4) also apply to tobacco products subject to a <u>surtax</u> surcharge under this section.
- (6) The <u>surtax</u> surcharge levied under this section shall be administered, collected, and enforced in the same manner as the tax imposed under s. 210.30.
- (7) Revenue produced from the <u>surtax</u> surcharge levied under this section shall be deposited into the Health Care Trust Fund within the Agency for Health Care Administration.
- Section 14. Subsection (4) of section 212.0601, Florida Statutes, is amended to read:

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212.0601 Use taxes of vehicle dealers.-

(4) Notwithstanding the provisions of a motor vehicle rental agreement, no sales or use tax and no rental car <u>surtax</u> surcharge pursuant to s. 212.0606 shall accrue to the use of a motor vehicle provided at no charge to a person whose motor vehicle is being repaired, adjusted, or serviced by the entity providing the replacement motor vehicle.

Section 15. Section 212.0606, Florida Statutes, is amended to read:

212.0606 Rental car surtax surcharge.-

- (1) Except as provided in subsection (2), a <u>surtax</u> surcharge of \$2 per day or any part of a day is imposed upon the lease or rental of a motor vehicle licensed for hire and designed to carry fewer than nine passengers regardless of whether the motor vehicle is licensed in this state. The <u>surtax</u> surcharge applies to only the first 30 days of the term of a lease or rental. The <u>surtax</u> surcharge is subject to all applicable taxes imposed by this chapter.
- (2) A member of a car-sharing service who uses a motor vehicle as described in subsection (1) for less than 24 hours pursuant to an agreement with the car-sharing service shall pay a <u>surtax surcharge</u> of \$1 per usage. A member of a car-sharing service who uses the same motor vehicle for 24 hours or more shall pay a <u>surtax surcharge</u> of \$2 per day or any part of a day as provided in subsection (1). For purposes of this subsection,

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the term "car-sharing service" means a membership-based organization or business, or division thereof, which requires the payment of an application or membership fee and provides member access to motor vehicles:

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- (a) Only at locations that are not staffed by car-sharing service personnel employed solely for the purpose of interacting with car-sharing service members;
 - (b) Twenty-four hours per day, 7 days per week;
- (c) Only through automated means, including, but not limited to, smartphone applications or electronic membership cards;
 - (d) On an hourly basis or for a shorter increment of time;
- (e) Without a separate fee for refueling the motor vehicle;
- (f) Without a separate fee for minimum financial responsibility liability insurance; and
- (g) Owned or controlled by the car-sharing service or its affiliates.

The <u>surtax</u> surcharge imposed under this subsection does not apply to the lease, rental, or use of a motor vehicle from a location owned, operated, or leased by or for the benefit of an airport or airport authority.

(3) (a) Notwithstanding s. 212.20, and less the costs of administration, 80 percent of the proceeds of this $\underline{\text{surtax}}$

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surcharge shall be deposited in the State Transportation Trust Fund, 15.75 percent of the proceeds of this <u>surtax</u> surcharge shall be deposited in the Tourism Promotional Trust Fund created in s. 288.122, and 4.25 percent of the proceeds of this <u>surtax</u> surcharge shall be deposited in the Florida International Trade and Promotion Trust Fund. For the purposes of this subsection, "proceeds" of the <u>surtax</u> surcharge means all funds collected and received by the department under this section, including interest and penalties on delinquent <u>surtaxes</u> surcharges. The department shall provide the Department of Transportation rental car <u>surtax</u> surcharge revenue information for the previous state fiscal year by September 1 of each year.

- (b) Notwithstanding any other provision of law, the proceeds deposited in the State Transportation Trust Fund shall be allocated on an annual basis in the Department of Transportation's work program to each department district, except the Turnpike District. The amount allocated to each district shall be based on the amount of proceeds attributed to the counties within each respective district.
- (4) Except as provided in this section, the department shall administer, collect, and enforce the $\underline{\text{surtax}}$ surcharge as provided in this chapter.
- (a) The department shall require dealers to report <u>surtax</u> surcharge collections according to the county to which the surtax <u>surcharge</u> was attributed. For purposes of this section,

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the <u>surtax</u> surcharge shall be attributed to the county where the rental agreement was entered into.

- shall report to the department all <u>surtax</u> <u>surcharge</u> revenues attributed to the county where the rental agreement was entered into on a timely filed return for each required reporting period. The provisions of this chapter which apply to interest and penalties on delinquent taxes apply to the <u>surtax</u> <u>surcharge</u>. The <u>surtax</u> <u>surcharge</u> shall not be included in the calculation of estimated taxes pursuant to s. 212.11. The dealer's credit provided in s. 212.12 does not apply to any amount collected under this section.
- (5) The <u>surtax</u> surcharge imposed by this section does not apply to a motor vehicle provided at no charge to a person whose motor vehicle is being repaired, adjusted, or serviced by the entity providing the replacement motor vehicle.

Section 16. Section 213.05, Florida Statutes, is amended to read:

213.05 Department of Revenue; control and administration of revenue laws.—The Department of Revenue shall have only those responsibilities for ad valorem taxation specified to the department in chapter 192, taxation, general provisions; chapter 193, assessments; chapter 194, administrative and judicial review of property taxes; chapter 195, property assessment administration and finance; chapter 196, exemption; chapter 197,

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776 tax collections, sales, and liens; chapter 199, intangible 777 personal property taxes; and chapter 200, determination of 778 millage. The Department of Revenue shall have the responsibility 779 of regulating, controlling, and administering all revenue laws 780 and performing all duties as provided in s. 125.0104, the Local 781 Option Tourist Development Act; s. 125.0108, tourist impact tax; 782 chapter 198, estate taxes; chapter 201, excise tax on documents; 783 chapter 202, communications services tax; chapter 203, gross 784 receipts taxes; chapter 206, motor and other fuel taxes; chapter 211, tax on production of oil and gas and severance of solid 785 786 minerals; chapter 212, tax on sales, use, and other 787 transactions; chapter 220, income tax code; ss. 336.021 and 788 336.025, taxes on motor fuel and special fuel; s. 376.11, 789 pollutant spill prevention and control; s. 403.718, waste tire 790 surtaxes fees; s. 403.7185, lead-acid battery surtaxes fees; s. 791 538.09, registration of secondhand dealers; s. 538.25, 792 registration of secondary metals recyclers; s. 624.4621, group self-insurer's fund premium tax; s. 624.5091, retaliatory tax; 793 794 s. 624.475, commercial self-insurance fund premium tax; ss. 795 624.509-624.511, insurance code: administration and general 796 provisions; s. 624.515, State Fire Marshal regulatory 797 assessment; s. 627.357, medical malpractice self-insurance premium tax; s. 629.5011, reciprocal insurers premium tax; and 798 s. 681.117, motor vehicle warranty enforcement. 799 800 Section 17. Paragraphs (p) and (q) of subsection (1),

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paragraph (u) of subsection (8), and paragraph (b) of subsection 801 802 (15) of section 213.053, Florida Statutes, are amended to read: 803 213.053 Confidentiality and information sharing.-804 This section applies to: (1)805 Section 403.718, waste tire surtaxes fees; (p) 806 Section 403.7185, lead-acid battery surtaxes fees; (q) 807 Notwithstanding any other provision of this section, 808 the department may provide: 809 Rental car surtax surcharge revenues authorized by s. 810 212.0606, reported according to the county to which the surtax 811 surcharge was attributed to the Department of Transportation. 812 813 Disclosure of information under this subsection shall be 814 pursuant to a written agreement between the executive director 815 and the agency. Such agencies, governmental or nongovernmental, 816 shall be bound by the same requirements of confidentiality as 817 the Department of Revenue. Breach of confidentiality is a misdemeanor of the first degree, punishable as provided by s. 818 775.082 or s. 775.083. 819 820 (15) (b) The Division of Corporations shall use such 821 information only in the pursuit of its official duties relative 822 to nonqualified foreign or dissolved corporations in the recovery of taxes, fees, and penalties due and owing the state. 823 824 Section 18. Paragraph (b) of subsection (2) and paragraphs

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(a) and (b) of subsection (3) of section 213.24, Florida

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Statutes, are amended to read:

213.24 Accrual of penalties and interest on deficiencies; deficiency billing costs.—

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- (b) The cost of issuing billings or automated refunds for any tax, surtax, or fee enumerated in s. 213.05 or chapter 443 shall be computed in a study performed by the inspector general of the department. The study shall be conducted every 3 years and at such other times as deemed necessary by the inspector general. A minimum billing and automated refund amount shall be established and adjusted in accordance with the results of such study.
- (3) An administrative collection processing fee shall be imposed to offset payment processing and administrative costs incurred by the state due to late payment of a collection event.
 - (a) As used in this subsection, the term:
 - 1. "Collection event" means when a taxpayer fails to:
 - a. Timely file a complete return;
- b. Timely pay the full amount of tax reported on a return;
 or
- c. Timely pay the full amount due resulting from an audit after all appeal rights have expired or the result has been finally determined.
- 2. "Extraordinary circumstances" means events beyond the control of the taxpayer, including, but not limited to, the

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taxpayer's death; acts of war or terrorism; natural disaster, fire, or other casualty; or the nonfeasance or misfeasance of the taxpayer's employee or representative responsible for complying with the taxes, surtaxes, and fees listed in s. 213.05 and chapter 443. With respect to acts of the taxpayer's employee or representative, the taxpayer must show that the principals of the business lacked actual knowledge of the collection event and any notification of the collection event.

- (b) The department shall collect the fee from a taxpayer who fails to pay the full amount of tax, penalty, and interest due within 90 days following initial notification of the collection event. The department may waive or reduce the fee if the taxpayer demonstrates that the failure to pay the full amount due within 90 days following the initial notification was due to extraordinary circumstances. The fee applies to those taxes, surtaxes, and fees listed in s. 213.05 and chapter 443 and administered by the department.
- Section 19. Subsection (3) of section 282.709, Florida Statutes, is amended to read:
- 282.709 State agency law enforcement radio system and interoperability network.—
- (3) The State Agency Law Enforcement Radio System Trust Fund is established in the department and funded from <u>taxes and surtaxes</u> surcharges collected under ss. 318.18, 320.0802, and 328.72. Upon appropriation, moneys in the trust fund may be used

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by the department to acquire by competitive procurement the equipment, software, and engineering, administrative, and maintenance services it needs to construct, operate, and maintain the statewide radio system. Moneys in the trust fund from taxes and surtaxes surcharges shall be used to help fund the costs of the system. Upon completion of the system, moneys in the trust fund may also be used by the department for payment of the recurring maintenance costs of the system.

Section 20. Section 316.2124, Florida Statutes, is amended to read:

316.2124 Motorized disability access vehicles.—The Department of Highway Safety and Motor Vehicles is directed to provide, by rule, for the regulation of motorized disability access vehicles as described in s. 320.01. The department shall provide that motorized disability access vehicles shall be registered in the same manner as motorcycles and shall pay the same registration tax fee as for a motorcycle. There shall also be assessed, in addition to the registration tax fee, a \$2.50 surtax surcharge for motorized disability access vehicles. This surtax surcharge shall be paid into the Highway Safety Operating Trust Fund. Motorized disability access vehicles shall not be required to be titled by the department. The department shall require motorized disability access vehicles to be subject to the same safety requirements as set forth in this chapter for motorcycles.

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901 Section 21. Paragraph (b) of subsection (4) of section 902 316.545, Florida Statutes, is amended to read: 903 316.545 Weight and load unlawful; special fuel and motor 904 fuel tax enforcement; inspection; penalty; review.-905 (4) (b) In addition to the penalty provided for in 906 paragraph (a), the vehicle may be detained until the owner or operator of the vehicle furnishes evidence that the vehicle has 907 908 been properly registered pursuant to s. 207.004. Any officer of 909 the Florida Highway Patrol or agent of the Department of 910 Transportation may issue a temporary fuel use permit and collect 911 the appropriate tax fee as provided for in s. 207.004(4). 912 Notwithstanding the provisions of subsection (6), all permit 913 taxes fees collected pursuant to this paragraph shall be 914 transferred to the Department of Highway Safety and Motor 915 Vehicles to be allocated pursuant to s. 207.026. 916 Section 22. Subsection (6) of section 316.550, Florida 917 Statutes, is amended to read: 316.550 Operations not in conformity with law; special 918 919 permits.-920 The Department of Transportation or such local 921 authority is authorized to promulgate rules and regulations 922 concerning the issuance of such permits and to charge a tax fee 923 for the issuance thereof, which rules, regulations, and taxes fees shall have the force and effect of law. The minimum tax fee 924

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for issuing any such permit shall be \$5. The Department of

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Transportation may issue blanket permits for not more than 36 months. The department may charge an annualized $\underline{\text{tax}}$ fee for blanket permits not to exceed \$500.

Section 23. Subsection (1) of section 317.0004, Florida Statutes, is amended to read:

- 317.0004 Administration of off-highway vehicle titling laws; records.—
- (1) The administration of off-highway vehicle titling laws in this chapter is under the Department of Highway Safety and Motor Vehicles, which shall provide for the issuing, handling, and recording of all off-highway vehicle titling applications and certificates, including the receipt and accounting of off-highway vehicle titling taxes and fees. The provisions of chapter 319 are applicable to this chapter, unless otherwise explicitly stated.

Section 24. Subsection (2) of section 317.0006, Florida Statutes, are amended to read:

- 317.0006 Certificate of title required.-
- (2) A person may not sell, assign, or transfer an off-highway vehicle titled by the state without delivering to the purchaser or transferee a valid certificate of title with an assignment on it showing the transfer of title to the purchaser or transferee. A person may not purchase or otherwise acquire an off-highway vehicle required to be titled without obtaining a certificate of title for the vehicle in his or her name. The

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purchaser or transferee shall, within 30 days after a change in off-highway vehicle ownership, file an application for a title transfer with the county tax collector. An additional \$10 tax fee shall be charged against a purchaser or transferee who files a title transfer application after the 30-day period. The county tax collector may retain \$5 of the additional amount.

Section 25. Subsections (1) and (6) of section 317.0007, Florida Statutes, are amended to read:

317.0007 Application for and issuance of certificate of title.—

- (1) The owner of an off-highway vehicle that is required to be titled must apply to the county tax collector for a certificate of title. The application must include the true name of the owner, the residence or business address of the owner, and a complete description of the off-highway vehicle. The application must be signed by the owner and must be accompanied by a tax fee of \$29.
- (6) In addition to a certificate of title, the department may issue a validation sticker to be placed on the off-highway vehicle as proof of the issuance of title required pursuant to s. 317.0006(1). A validation sticker that is lost or destroyed may, upon application, be replaced by the department or county tax collector. The department and county tax collector may charge and deposit the <u>taxes and</u> fees established in ss. 320.03(5), 320.031, and 320.04 for all original and replacement

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Section 26. Subsections (1) and (2) of section 317.0008, Florida Statutes, are amended to read:

317.0008 Duplicate certificate of title.-

- (1) The department may issue a duplicate certificate of title upon application by the person entitled to hold such a certificate if the department is satisfied that the original certificate has been lost, destroyed, or mutilated. A <u>tax</u> fee of \$15 shall be charged for issuing a duplicate certificate.
- (2) If, following the issuance of an original, duplicate, or corrected certificate of title by the department, the certificate is lost in transit and is not delivered to the addressee, the owner of the off-highway vehicle or the holder of a lien thereon may, within 180 days after the date of issuance of the certificate, apply to the department for reissuance of the certificate. An additional <u>tax</u> fee may not be charged for reissuance under this subsection.

Section 27. Section 317.0010, Florida Statutes, is amended to read:

317.0010 Disposition of <u>taxes and</u> fees.—The department shall deposit all funds received under this chapter, less administrative costs of \$2 per title transaction, into the Incidental Trust Fund of the Florida Forest Service of the Department of Agriculture and Consumer Services.

Section 28. Subsection (3) of section 317.0011, Florida

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1001 Statutes, is amended to read:

317.0011 Refusal to issue and authority to cancel a certificate of title.—

(3) The department may cancel any pending application or any certificate if it finds that any title <u>tax</u>, fee, or sales tax pertaining to such application or certificate has not been paid, unless the fee or tax is paid within a reasonable time after the department has given notice.

Section 29. Subsection (6) of section 317.0014, Florida Statutes, is amended to read:

317.0014 Certificate of title; issuance in duplicate; delivery; liens and encumbrances.—

(6) When the original certificate of title cannot be returned to the department by the lienholder and evidence satisfactory to the department is produced that all liens or encumbrances have been satisfied, upon application by the owner for a duplicate copy of the certificate upon the form prescribed by the department, accompanied by the <u>tax</u> fee prescribed in this chapter, a duplicate copy of the certificate of title, without statement of liens or encumbrances, shall be issued by the department and delivered to the owner.

Section 30. Section 317.0016, Florida Statutes, is amended to read:

317.0016 Expedited service; applications; fees.—The department shall provide, through its agents and for use by the

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 public, expedited service on title transfers, title issuances, duplicate titles, and recordation of liens. A fee of \$7 shall be charged for this service, which is in addition to the taxes fees imposed by ss. 317.0007 and 317.0008, and \$3.50 of this fee shall be retained by the processing agency. All remaining fees shall be deposited in the Incidental Trust Fund of the Florida Forest Service of the Department of Agriculture and Consumer Services. Application for expedited service may be made by mail or in person. The department shall issue each title applied for pursuant to this section within 5 working days after receipt of the application except for an application for a duplicate title certificate covered by s. 317.0008(3), in which case the title must be issued within 5 working days after compliance with the department's verification requirements.

Section 31. Subsection (2) of section 318.15, Florida Statutes, are amended to read:

- 318.15 Failure to comply with civil penalty or to appear; penalty.—
- (2) After the suspension of a person's driver license and privilege to drive under subsection (1), the license and privilege may not be reinstated until the person complies with the terms of a periodic payment plan or a revised payment plan with the clerk of the court pursuant to ss. 318.14 and 28.246 or with all obligations and penalties imposed under s. 318.18 and presents to a driver license office a certificate of compliance

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issued by the court, together with a nonrefundable service charge of \$60 imposed under s. 322.29, or presents a certificate of compliance and pays the service tax charge to the clerk of the court or a driver licensing agent authorized under s. 322.135 clearing such suspension. Of the charge collected, \$22.50 shall be remitted to the Department of Revenue to be deposited into the Highway Safety Operating Trust Fund. Such person must also be in compliance with requirements of chapter 322 before reinstatement.

Section 32. Paragraphs (a) and (b) of subsection (10) of section 319.14, Florida Statutes, are amended to read:

- 319.14 Sale of motor vehicles registered or used as taxicabs, police vehicles, lease vehicles, rebuilt vehicles, nonconforming vehicles, custom vehicles, or street rod vehicles; conversion of low-speed vehicles.—
- (10)(a) A vehicle titled or branded and registered as a low-speed vehicle may be converted to a golf cart pursuant to the following:
- 1. The owner of the converted vehicle must contact the regional office of the department to verify the conversion, surrender the registration license plate and the current certificate of title, and pay the appropriate $\underline{\text{tax}}$ fee established under paragraph (b).
- 2. The owner of the converted vehicle must provide an affidavit to the department attesting that the vehicle has been

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modified to comply with the speed restrictions provided in s. 320.01(22) and acknowledging that the vehicle must be operated in accordance with s. 316.212, s. 316.2125, s. 316.2126, or s. 316.21265.

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- 3. Upon verification of the conversion, the department shall note in the vehicle record that the low-speed vehicle has been converted to a golf cart and shall cancel the certificate of title and registration of the vehicle.
- (b) The department shall establish a $\underline{\text{tax}}$ fee of \$40 to cover the cost of verification and associated administrative costs for carrying out its responsibilities under this subsection.

Section 33. Subsection (1) and paragraph (a) of subsection (6) of section 319.23, Florida Statutes, are amended to read:
319.23 Application for, and issuance of, certificate of

(1) Application for a certificate of title shall be made upon a form prescribed by the department, shall be filed with the department, and shall be accompanied by the <u>tax</u> fee prescribed in this chapter. If a certificate of title has previously been issued for a motor vehicle or mobile home in this state, the application for a certificate of title shall be accompanied by the certificate of title duly assigned, or assigned and reassigned, unless otherwise provided for in this chapter. If the motor vehicle or mobile home for which

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application for a certificate of title is made is a new motor vehicle or new mobile home for which one or more manufacturers' statements of origin are required by the provisions of s. 319.21, the application for a certificate of title shall be accompanied by all such manufacturers' statements of origin.

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In the case of the sale of a motor vehicle or mobile home by a licensed dealer to a general purchaser, the certificate of title must be obtained in the name of the purchaser by the dealer upon application signed by the purchaser, and in each other case the certificate must be obtained by the purchaser. In each case of transfer of a motor vehicle or mobile home, the application for a certificate of title, a corrected certificate, or an assignment or reassignment must be filed within 30 days after the delivery of the motor vehicle or after consummation of the sale of the mobile home to the purchaser. An applicant must pay a tax fee of \$20, in addition to all other taxes, fees, and penalties required by law, for failing to file such application within the specified time. In the case of the sale of a motor vehicle by a licensed motor vehicle dealer to a general purchaser who resides in another state or country, the dealer is not required to apply for a certificate of title for the motor vehicle; however, the dealer must transfer ownership and reassign the certificate of title or manufacturer's certificate of origin to the purchaser, and the purchaser must sign an affidavit, as approved by the

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department, that the purchaser will title and register the motor vehicle in another state or country.

Section 34. Subsection (6) of section 319.24, Florida Statutes, is amended to read:

319.24 Issuance in duplicate; delivery; liens and encumbrances.—

- (6) When the original certificate of title cannot be returned to the department by the lienholder and evidence satisfactory to the department is produced that all liens or encumbrances have been satisfied, upon application by the owner for a duplicate copy of the certificate upon the form prescribed by the department, accompanied by the <u>tax</u> fee prescribed in this chapter, a duplicate copy of the certificate of title, without statement of liens or encumbrances, shall be issued by the department and delivered to the owner.
- Section 35. Subsection (2) of section 319.25, Florida Statutes, is amended to read:
 - 319.25 Cancellation of certificates.-
- (2) The department is authorized, upon application of any person and payment of the proper <u>taxes and</u> fees, to prepare and furnish lists containing title information in such form as the department may authorize, to search the records of the department and make reports thereof, and to make photographic copies of the department records and attestations thereof, except as provided in chapter 119.

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Section 36. Paragraph (a) of subsection (4) of section 319.27, Florida Statutes, is amended to read:

- 319.27 Notice of lien on motor vehicles or mobile homes; notation on certificate; recording of lien.—
- (4) (a) Notwithstanding the provisions of subsection (2), any person holding a lien for purchase money or as security for a debt in the form of a security agreement, retain title contract, conditional bill of sale, chattel mortgage, or other similar instrument covering a motor vehicle or mobile home previously titled or registered outside this state upon which no Florida certificate of title has been issued may use the facilities of the department for the recording of such lien as constructive notice of such lien to creditors and purchasers of such motor vehicle or mobile home in this state provided such lienholder files a sworn notice of such lien in the department, showing the following information:
 - 1. The date of the lien;

- 2. The name and address of the registered owner;
- 3. A description of the motor vehicle or mobile home, showing the make, type, and vehicle identification number; and
 - 4. The name and address of the lienholder.

Upon the filing of such notice of lien and the payment of the $\frac{\tan x}{\tan x}$ fee provided in s. 319.32, the lien shall be recorded in the department.

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Section 37. Paragraph (a) of subsection (1) and paragraph (b) of subsection (2) of section 319.28, Florida Statutes, are amended to read:

319.28 Transfer of ownership by operation of law.-

In the event of the transfer of ownership of a motor vehicle or mobile home by operation of law as upon inheritance, devise or bequest, order in bankruptcy, insolvency, replevin, attachment, execution, or other judicial sale or whenever the engine of a motor vehicle is replaced by another engine or whenever a motor vehicle is sold to satisfy storage or repair charges or repossession is had upon default in performance of the terms of a security agreement, chattel mortgage, conditional sales contract, trust receipt, or other like agreement, and upon the surrender of the prior certificate of title or, when that is not possible, presentation of satisfactory proof to the department of ownership and right of possession to such motor vehicle or mobile home, and upon payment of the taxes and fees fee prescribed by law and presentation of an application for certificate of title, the department may issue to the applicant a certificate of title thereto.

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passed stating that the vehicle or mobile home was repossessed upon default in the terms of the security agreement or other instrument shall be considered satisfactory proof of ownership and right of possession. At least 5 days prior to selling the repossessed vehicle, any subsequent lienholder named in the last issued certificate of title shall be sent notice of the repossession by certified mail, on a form prescribed by the department. If such notice is given and no written protest to the department is presented by a subsequent lienholder within 15 days after the date on which the notice was mailed, the certificate of title shall be issued showing no liens. If the former owner or any subsequent lienholder files a written protest under oath within such 15-day period, the department shall not issue the certificate of title for 10 days thereafter. If within the 10-day period no injunction or other order of a court of competent jurisdiction has been served on the department commanding it not to deliver the certificate of title, the department shall deliver the certificate of title to the applicant or as may otherwise be directed in the application showing no other liens than those shown in the application. Any lienholder who has repossessed a vehicle in this state in compliance with the provisions of this section must apply to a tax collector's office in this state or to the department for a certificate of title pursuant to s. 319.323. Proof of the required notice to subsequent lienholders shall be submitted

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together with regular title <u>taxes and</u> fees. Any person found guilty of violating any requirements of this paragraph shall be guilty of a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

Section 38. Subsections (1) and (3) of section 319.29, Florida Statutes, are amended to read:

319.29 Lost or destroyed certificates.-

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- If a certificate of title is lost or destroyed, application for a duplicate copy thereof shall be made to the department by the owner of the motor vehicle or mobile home or the holder of a lien thereon upon a form prescribed by the department and accompanied by the tax fee prescribed in this chapter. The application shall be signed and sworn to by the applicant. Thereupon the department shall issue a duplicate copy of the certificate of title to the person entitled to receive the certificate of title under the provisions of this chapter. The duplicate copy and all subsequent certificates of title issued in the chain of title originated by such duplicate copy shall be plainly marked across their faces "duplicate copy," and any subsequent purchaser of the motor vehicle or mobile home in the chain of title originating through such duplicate copy shall acquire only such rights in the motor vehicle or mobile home as the original holder of the duplicate copy himself or herself had.
 - (3) If, following the issuance of an original, duplicate,

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or corrected certificate of title by the department, the certificate is lost in transit and is not delivered to the addressee, the owner of the motor vehicle or mobile home, or the holder of a lien thereon, may, within 180 days of the date of issuance of the title, apply to the department for reissuance of the certificate of title. No additional <u>tax</u> fee shall be charged for reissuance under this subsection.

Section 39. Paragraph (i) of subsection (8) and paragraph (d) of subsection (9) of section 319.30, Florida Statutes, are amended to read:

319.30 Definitions; dismantling, destruction, change of identity of motor vehicle or mobile home; salvage.—

(8)

- (i) The department shall charge a <u>tax</u> fee of \$3 for each derelict motor vehicle certificate delivered to the department or one of its agents for processing and shall mark the title record canceled. A service charge may be collected under s. 320.04.
- 1269 (9)

(d) Upon applying for a certificate of destruction or salvage certificate of title, the independent entity shall provide a copy of the release statement from the insurance company to the independent entity, proof of providing the 30-day notice to the owner, proof of notification to the National Motor Vehicle Title Information System, and applicable <u>taxes</u> fees.

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Section 40. Section 319.32, Florida Statutes, is amended to read:

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1299 1300 319.32 Taxes Fees; service charges; disposition.-

The department shall charge a tax fee of \$70 for each original certificate of title, except for a certificate of title for a motor vehicle for hire registered under s. 320.08(6) for which the title tax fee shall be \$49; \$70 for each duplicate copy of a certificate of title, except for a certificate of title for a motor vehicle for hire registered under s. 320.08(6) for which the title tax fee shall be \$49; \$2 for each salvage certificate of title; and \$3 for each assignment by a lienholder. The department shall also charge a tax fee of \$2 for noting a lien on a title certificate, which tax fee includes the services for the subsequent issuance of a corrected certificate or cancellation of lien when that lien is satisfied. If an application for a certificate of title is for a vehicle that is required by s. 319.14(1)(b) to have a physical examination, the department shall charge an additional tax fee of \$40 for the initial examination and \$20 for each subsequent examination. The initial examination tax fee shall be deposited into the General Revenue Fund, and each subsequent examination tax fee shall be deposited into the Highway Safety Operating Trust Fund. The physical examination of the vehicle includes, but is not limited to, verification of the vehicle identification number and verification of the bill of sale or title for major components.

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In addition to all other fees charged, a sum of \$1 shall be paid for the issuance of an original or duplicate certificate of title to cover the cost of materials used for security purposes. A service fee of \$2.50, to be deposited into the Highway Safety Operating Trust Fund, shall be charged for shipping and handling for each paper title mailed by the department.

- (2) (a) There shall be a service charge of \$4.25 for each application that is handled in connection with the issuance, duplication, or transfer of any certificate of title. There shall be a service charge of \$1.25 for each application that is handled in connection with the recordation or notation of a lien on a motor vehicle or mobile home which is not in connection with the purchase of such vehicle.
- (b) The service charges specified in paragraph (a) shall be collected by the department on any application handled directly from its office. Otherwise, these service charges shall be collected and retained by the tax collector who handles the application.
- (3) The department shall charge a $\underline{\text{tax}}$ fee of \$10 in addition to that charged in subsection (1) for each original certificate of title issued for a vehicle previously registered outside this state.
- (4) The department shall charge a $\underline{\text{tax}}$ fee of \$7 for each lien placed on a motor vehicle by the state child support enforcement program pursuant to s. 319.24.

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- (5) (a) Forty-seven dollars of each tax fee collected, except for taxes fees charged on a certificate of title for a motor vehicle for hire registered under s. 320.08(6), for each applicable original certificate of title and each applicable duplicate copy of a certificate of title, after deducting the service charges imposed by s. 215.20, shall be deposited into the State Transportation Trust Fund. Deposits to the State Transportation Trust Fund pursuant to this paragraph may not exceed \$200 million in any fiscal year, and any collections in excess of that amount during the fiscal year shall be paid into the General Revenue Fund.
- (b) All taxes fees collected pursuant to subsection (3) shall be paid into the Nongame Wildlife Trust Fund. Twenty-one dollars of each tax fee, except for taxes fees charged on a certificate of title for a motor vehicle for hire registered under s. 320.08(6), for each applicable original certificate of title and each applicable duplicate copy of a certificate of title, after deducting the service charges imposed by s. 215.20, shall be deposited into the State Transportation Trust Fund. All other taxes fees collected by the department under this chapter shall be paid into the General Revenue Fund.
- (6) Notwithstanding chapter 116, each county officer within this state authorized to collect funds provided for in this chapter shall pay all sums officially received by the officer into the State Treasury no later than 5 working days

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after the close of the business day in which the officer received the funds. Payment by county officers to the state shall be made by means of electronic funds transfer.

(7) Notwithstanding any other provision of this section, the department and tax collector may not charge any tax, fee, or service charge, except for the expedited title fee, if applicable, for a certificate of title issued for a motor vehicle solely to remove a deceased coowner from a title registered in the names of two persons if the other coowner is the surviving spouse.

Section 41. Section 319.323, Florida Statutes, is amended to read:

319.323 Expedited service; applications; fees.—The department shall establish a separate title office which may be used by private citizens and licensed motor vehicle dealers to receive expedited service on title transfers, title issuances, duplicate titles, and recordation of liens. A fee of \$10 shall be charged for this service, which fee is in addition to the taxes fees imposed by s. 319.32. The fee, after deducting the amount referenced by s. 319.324 and \$3.50 to be retained by the processing agency, shall be deposited into the General Revenue Fund. Application for expedited service may be made by mail or in person. The department shall issue each title applied for under this section within 5 working days after receipt of the application except for an application for a duplicate title

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certificate covered by s. 319.23(4), in which case the title must be issued within 5 working days after compliance with the department's verification requirements.

 Section 42. Subsection (23) of section 320.01, Florida Statutes, is amended to read:

- 320.01 Definitions, general.—As used in the Florida Statutes, except as otherwise provided, the term:
- (23) "International Registration Plan" means a registration reciprocity agreement among states of the United States and provinces of Canada providing for payment of license taxes fees on the basis of fleet miles operated in various jurisdictions.

Section 43. Paragraph (a) of subsection (17) of section 320.02, Florida Statutes, is amended to read:

- 320.02 Registration required; application for registration; forms.—
- or re-registration of a motor vehicle if the name of the owner or of a coowner appears on a list submitted to the department by a licensed motor vehicle dealer for a previous registration of that vehicle. The department shall place the name of the registered owner of that vehicle on the list of those persons who may not be issued a license plate, revalidation sticker, or replacement plate for the vehicle purchased from the licensed motor vehicle dealer. The motor vehicle dealer must maintain

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signed evidence that the owner or coowner acknowledged the dealer's authority to submit the list to the department if he or she failed to pay and must note the amount for which the owner or coowner would be responsible for the vehicle registration. The dealer must maintain the necessary documentation required in this subsection or face penalties as provided in s. 320.27. This subsection does not affect the issuance of a title to a motor vehicle.

- (a) The motor vehicle owner or coowner may dispute the claim that money is owed to a dealer for registration taxes fees by submitting a form to the department if the motor vehicle owner or coowner has documentary proof that the registration taxes fees have been paid to the dealer for the disputed amount. Without clear evidence of the amounts owed for the vehicle registration and repayment, the department will assume initial payments are applied to government-assessed taxes fees first.
- Section 44. Subsections (5), (6), (9), and (10) of section 320.03, Florida Statutes, are amended to read:
- 320.03 Registration; duties of tax collectors; International Registration Plan.—
- (5) In addition to the <u>taxes</u> fees required under s. 320.08, a <u>tax</u> fee of 50 cents shall be charged on every license registration sold to cover the costs of the Florida Real Time Vehicle Information System. The <u>taxes</u> fees collected shall be deposited into the Highway Safety Operating Trust Fund to be

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 used exclusively to fund the system. The <u>tax</u> fee may only be used to fund the system equipment, software, personnel associated with the maintenance and programming of the system, and networks used in the offices of the county tax collectors as agents of the department and the ancillary technology necessary to integrate the system with other tax collection systems. The department shall administer this program upon consultation with the Florida Tax Collectors, Inc., to ensure that each county tax collector's office is technologically equipped and functional for the operation of the Florida Real Time Vehicle Information System. Any designated revenue collected to support functions of the county tax collectors and not used in a given year must remain exclusively in the trust fund as a carryover to the following year.

every license registration sold, transferred, or replaced. This tax fee must be deposited in the Air Pollution Control Trust Fund established in the Department of Environmental Protection and used only for purposes of air pollution control pursuant to chapter 403, except that, if any county has an approved local air pollution control program as provided in s. 403.182, 50 cents of the tax fee from each license registration sold in the county must be returned to that county for deposit into a local air pollution control program trust fund, which must be established by the county and used only for air pollution

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control programs relating to the control of emissions from mobile sources and toxic and odor emissions, air quality monitoring, and facility inspections pursuant to chapter 403 or any similar local ordinance. Any county that has a Department of Environmental Protection approved local air pollution control program shall receive 75 cents of the tax fee from each license registration sold, transferred, or replaced in the county. However, if the approved local air pollution control program trust fund has an unencumbered balance at the end of the preceding fiscal year of more than 50 percent of the preceding year's allocation from the taxes fees authorized in this subsection, the department may, after consultation with the approved local air pollution control program, retain any amount above 50 cents of the taxes fees from each license registration sold, transferred, or replaced in the county for the following fiscal year. The Department of Environmental Protection is authorized to adopt rules necessary to implement this subsection.

(9) A nonrefundable tax fee of \$1.50 shall be charged on the initial and renewal registration of each automobile for private use, and on the initial and renewal registration of each truck having a net weight of 5,000 pounds or less. Such taxes fees shall be deposited in the Transportation Disadvantaged Trust Fund created in part I of chapter 427 and shall be used as provided therein, except that priority shall be given to the

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transportation needs of those who, because of age or physical and mental disability, are unable to transport themselves and are dependent upon others to obtain access to health care, employment, education, shopping, or other life-sustaining activities.

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(10) Jurisdiction over the electronic filing system for use by authorized electronic filing system agents to electronically title or register motor vehicles, vessels, mobile homes, or off-highway vehicles; issue or transfer registration license plates or decals; electronically transfer taxes and fees due for the title and registration process; and perform inquiries for title, registration, and lienholder verification and certification of service providers is expressly preempted to the state, and the department shall have regulatory authority over the system. The electronic filing system shall be available for use statewide and applied uniformly throughout the state. An entity that, in the normal course of its business, sells products that must be titled or registered, provides title and registration services on behalf of its consumers and meets all established requirements may be an authorized electronic filing system agent and shall not be precluded from participating in the electronic filing system in any county. Upon request from a qualified entity, the tax collector shall appoint the entity as an authorized electronic filing system agent for that county. The department shall adopt rules in accordance with chapter 120

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to replace the December 10, 2009, program standards and to administer the provisions of this section, including, but not limited to, establishing participation requirements, certification of service providers, electronic filing system requirements, and enforcement authority for noncompliance. The December 10, 2009, program standards, excluding any standards which conflict with this subsection, shall remain in effect until the rules are adopted. An authorized electronic filing agent may charge a fee to the customer for use of the electronic filing system.

Section 45. Subsection (5) of section 320.055, Florida Statutes, is amended to read:

320.055 Registration periods; renewal periods.—The following registration periods and renewal periods are established:

under s. 320.08(4), (5)(a)1., (e), (6)(b), or (14), the registration period shall be a period of 12 months beginning in a month designated by the department and ending on the last day of the 12th month. For a vehicle subject to this registration period, the renewal period is the last month of the registration period. The registration period may be shortened or extended at the discretion of the department, on receipt of the appropriate prorated taxes fees, in order to evenly distribute such registrations on a monthly basis. For a vehicle subject to

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nonapportioned registration under s. 320.08(4), (5)(a)1., (6)(b), or (14), the registration period begins December 1 and ends November 30. The renewal period is the 31-day period beginning December 1.

 Section 46. Subsection (1) and paragraph (b) of subsection (3) of section 320.06, Florida Statutes, are amended to read:

320.06 Registration certificates, license plates, and validation stickers generally.—

- (1) (a) Upon the receipt of an initial application for registration and payment of the appropriate license tax and other taxes and fees required by law, the department shall assign to the motor vehicle a registration license number consisting of letters and numerals or numerals and issue to the owner or lessee a certificate of registration and one registration license plate, unless two plates are required for display by s. 320.0706, for each vehicle so registered.
- (b) 1. Registration license plates bearing a graphic symbol and the alphanumeric system of identification shall be issued for a 10-year period. At the end of the 10-year period, upon renewal, the plate shall be replaced. The department shall extend the scheduled license plate replacement date from a 6-year period to a 10-year period. The tax fee for such replacement is \$28, \$2.80 of which shall be paid each year before the plate is replaced, to be credited toward the next \$28 replacement tax fee. The taxes fees shall be deposited into the

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Highway Safety Operating Trust Fund. A credit or refund may not be given for any prior years' payments of the prorated replacement tax fee if the plate is replaced or surrendered before the end of the 10-year period, except that a credit may be given if a registrant is required by the department to replace a license plate under s. 320.08056(8)(a). With each license plate, a validation sticker shall be issued showing the owner's birth month, license plate number, and the year of expiration or the appropriate renewal period if the owner is not a natural person. The validation sticker shall be placed on the upper right corner of the license plate. The license plate and validation sticker shall be issued based on the applicant's appropriate renewal period. The registration period is 12 months, the extended registration period is 24 months, and all expirations occur based on the applicant's appropriate registration period. A vehicle that has an apportioned registration shall be issued an annual license plate and a cab card that denote the declared gross vehicle weight for each apportioned jurisdiction in which the vehicle is authorized to operate.

- 2. In order to retain the efficient administration of the taxes and fees imposed by this chapter, the 80-cent fee increase in the replacement fee imposed by chapter 2009-71, Laws of Florida, is negated as provided in s. 320.0804.
 - (c) Registration license plates equipped with validation

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stickers subject to the registration period are valid for not more than 12 months and expire at midnight on the last day of the registration period. A registration license plate equipped with a validation sticker subject to the extended registration period is valid for not more than 24 months and expires at midnight on the last day of the extended registration period. For each registration period after the one in which the metal registration license plate is issued, and until the license plate is required to be replaced, a validation sticker showing the month and year of expiration shall be issued upon payment of the proper license tax amount and other taxes and fees and is valid for not more than 12 months. For each extended registration period occurring after the one in which the metal registration license plate is issued and until the license plate is required to be replaced, a validation sticker showing the year of expiration shall be issued upon payment of the proper license tax amount and other taxes and fees and is valid for not more than 24 months. When license plates equipped with validation stickers are issued in any month other than the owner's birth month or the designated registration period for any other motor vehicle, the effective date shall reflect the birth month or month and the year of renewal. However, when a license plate or validation sticker is issued for a period of less than 12 months, the applicant shall pay the appropriate amount of license tax and the applicable tax fee under s. 320.14

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in addition to all other <u>taxes and</u> fees. Validation stickers issued for vehicles taxed under s. 320.08(6)(a), for any company that owns 250 vehicles or more, or for semitrailers taxed under the provisions of s. 320.08(5)(a), for any company that owns 50 vehicles or more, may be placed on any vehicle in the fleet so long as the vehicle receiving the validation sticker has the same owner's name and address as the vehicle to which the validation sticker was originally assigned.

(3)

- (b) An additional $\underline{\text{tax}}$ fee of 50 cents shall be collected on each motor vehicle registration or motor vehicle renewal registration issued in this state in order for all license plates and validation stickers to be fully treated with retroreflection material. The $\underline{\text{tax}}$ fee shall be deposited into the Highway Safety Operating Trust Fund.
- Section 47. Subsections (3), (4), and (5) of section 320.0607, Florida Statutes, are amended to read:
- 320.0607 Replacement license plates, validation decal, or mobile home sticker.—
- (3) Except as provided in subsection (2), upon filing of an application accompanied by a tax fee of \$28 plus applicable service charges, the department shall issue a replacement plate, sticker, or decal, as applicable, if it is satisfied that the information reported in the application is true. The replacement tax fee shall be deposited into the Highway Safety Operating

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1626 Trust Fund.

- (4) Any license plate, sticker, or decal lost in the mail may be replaced at no charge. Neither the service charge nor the replacement tax fee shall be applied to this replacement. However, the application for a replacement shall contain a statement of such fact, the audit number of the lost item, and the date issued.
- (5) Upon the issuance of an original license plate, the applicant shall pay a $\underline{\text{tax}}$ fee of \$28 to be deposited in the Highway Safety Operating Trust Fund.
- Section 48. Subsections (2) and (5) and paragraph (a) of subsection (8) of section 320.0609, Florida Statutes, are amended to read:
- 320.0609 Transfer and exchange of registration license plates; transfer tax $\frac{\text{fee}}{\text{c}}$.
- (2) (a) Upon a sale, trade, transfer, or other disposition of a motor vehicle, the owner shall remove the registration license plate therefrom and either return it or transfer it to a replacement motor vehicle. No registration license plate shall be temporarily or permanently attached to any new or used replacement or substitute vehicle without filing an application for transfer of such registration license plate and paying the transfer $\underline{\text{tax}}$ fee of \$4.50 to the department.
- (b) The requirement to pay a transfer $\underline{\text{tax}}$ fee does not apply when the replacement vehicle is classified under s.

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1651 320.08(2)(b), (c), or (d) or (3)(a), (b), or (c) and the original vehicle to be replaced is also classified under s.

1653 320.08(2)(b), (c), or (d) or (3)(a), (b), or (c).

- (5) For a transfer or exchange other than one specified in paragraph (2)(b), the following provisions apply:
- (a) If the replacement motor vehicle requires the same amount of license tax under s. 320.08 as the original vehicle to be replaced, no additional tax other than the transfer tax fee of \$4.50, accompanied by an application for transfer on a form supplied by the department, is required to transfer or exchange a registration license plate for use on a replacement vehicle for the duration of a current registration period and to issue a new certificate of registration.
- (b) If the replacement motor vehicle is within a classification requiring a higher license tax than that of the original vehicle to be replaced, the original license plate shall be surrendered in exchange for a plate within the appropriate classification, and an amount representing the pro rata difference in the tax required shall be paid for the remaining months of the registration period. Such payment is in addition to the transfer tax fee authorized in this section. The minimum charge for issuance of a license plate provided in s. 320.14 does not apply to an exchange of license plates under this section.

(8) (a) When the owner of a vehicle transfers a

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registration license plate to a replacement or substitute vehicle acquired from a motor vehicle dealer licensed under this chapter, the dealer shall timely provide to the department, via an electronic system administered by the department for this purpose, information regarding the transfer which is required by the department. The dealer shall also give the owner written notice documenting the transfer if the dealer cannot timely provide the required transfer information to the department due to system or connectivity problems. The dealer shall maintain all records required by the department which must be open to inspection by the department or its agents during reasonable business hours. The dealer may charge the vehicle owner a fee to comply with this subsection. The department may charge a tax fee of \$2 to be deposited into the Highway Safety Operating Trust Fund for each transfer in addition to any other tax or fee imposed by law.

Section 49. Subsection (3) of section 320.0655, Florida Statutes, is amended to read:

320.0655 Permanent license plates for governmental entities and volunteer fire departments.—

(3) Any motor vehicle issued a license plate pursuant to this section is exempt from the requirement to pay annual license taxes pursuant to s. 320.08 but must pay the <u>tax</u> fee provided by s. 320.10(2).

Section 50. Paragraph (c) of subsection (2) of section

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1701	320.0657, Florida Statutes, is amended to read:
1702	320.0657 Permanent registration; fleet license plates
1703	(2)
1704	(c) In addition to the license tax prescribed by s.
1705	320.08(2), (3), (4), (5)(a) and (b), (6)(a), (7), and (8), an
1706	annual fleet management \underline{tax} fee of \$2 shall be charged. A one-
1707	time license plate manufacturing $\underline{\text{tax}}$ fee of \$1.50 shall be
1708	charged for plates issued for the established number of vehicles
1709	in the fleet. If the size of the fleet is increased, an issuance
1710	$\underline{\text{tax}}$ fee of \$10 per vehicle will be charged to include the
1711	license plate manufacturing \underline{tax} \underline{fee} . If the license plate
1712	manufacturing cost increases, the department shall increase the
1713	license plate manufacturing \underline{tax} \underline{fee} to recoup its cost. \underline{Taxes}
1714	Fees collected shall be deposited into the Highway Safety
1715	Operating Trust Fund. Payment of registration license $ extstyle extstyle $
1716	and fees shall be made annually and be evidenced only by the
1717	issuance of a single receipt by the department. The provisions
1718	of s. 320.0605 do not apply to vehicles registered in accordance
1719	with this section, and no annual validation sticker is required.
1720	Section 51. Subsection (2) of section 320.0659, Florida
1721	Statutes, is amended to read:
1722	320.0659 Permanent registration of trailer for hire and
1723	semitrailers.—
1724	(2) If apportionment is required for a permanent
1725	semitrailer, the apportionment must be indicated by means of a

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serially numbered decal, or decals, with the name of the state for which apportionment is granted and the year for which the apportionment is valid. The apportionment must be for 1 calendar year and must be renewed as necessary. For jurisdictions that do not require additional trailer <u>taxes</u> fees, the <u>tax</u> fee provided in s. 320.08(5)(a)2. applies.

Section 52. Subsection (2) and paragraph (e) of subsection (3) of section 320.07, Florida Statutes, are amended to read:

320.07 Expiration of registration; renewal required; penalties.—

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- (2) Registration shall be renewed semiannually, annually, or biennially, as provided in this subsection, during the applicable renewal period, upon payment of the applicable license tax amounts required by s. 320.08, service charges required by s. 320.04, and any additional <u>taxes or</u> fees required by law.
- (a) Any person who owns a motor vehicle registered under s. 320.08(4), (6)(b), or (13) may register semiannually as provided in s. 320.0705.
- (b) Any person who owns a motor vehicle or mobile home registered under s. 320.08(1), (2), (3), (4) (a) or (b), (6), (7), (8), (9), (10), or (11) may renew the vehicle registration biennially during the applicable renewal period upon payment of the 2-year cumulative total of all applicable license tax amounts required by s. 320.08 and taxes, service charges, or

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1751 surtaxes surcharges required by ss. 320.03, 320.04, 320.0801,
1752 320.08015, 320.0802, 320.0804, 320.0805, 320.08046, and
1753 320.08056 and payment of the 2-year cumulative total of any
1754 additional taxes or fees required by law for an annual
1755 registration.

- (3) The operation of any motor vehicle without having attached thereto a registration license plate and validation stickers, or the use of any mobile home without having attached thereto a mobile home sticker, for the current registration period shall subject the owner thereof, if he or she is present, or, if the owner is not present, the operator thereof to the following penalty provisions:
- (e) Any servicemember, as defined in s. 250.01, whose mobile home registration expired while he or she was serving on active duty or state active duty shall not be charged with a violation of this subsection if, at the time of the offense, the servicemember was serving on active duty or state active duty 35 miles or more from the mobile home. The servicemember must present to the department either a copy of the official military orders or a written verification signed by the servicemember's commanding officer to receive a waiver of taxes and charges.

Section 53. Section 320.0705, Florida Statutes, is amended to read:

320.0705 Semiannual registration or renewal for certain vehicles.—

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(1) The owner of a motor vehicle taxed under s. 320.08(4) or (6)(b) may register his or her vehicle semiannually, if the amount of license tax due annually is more than \$100 and the vehicle registration $\underline{\text{tax}}$ fee is not required to be apportioned, upon payment of a $\underline{\text{tax}}$ fee of \$2.50 for each semiannual registration.

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- During the first 3 months of the semiannual registration period beginning either June 1 or December 1, the semiannual tax shall be one-half of the respective annual amount set forth in s. 320.08. The tax fee for registration during the fourth month of the semiannual period or thereafter shall be at the rate of one-twelfth of the annual amount for the month of registration and one-twelfth of the annual amount for each month of the semiannual registration period succeeding the month of registration. However, any vehicle not registered in this state during the prior semiannual period and not subject to registration during such prior registration period may be registered in any month of the semiannual registration period beginning June 1 or December 1 at the rate of one-twelfth of the annual amount for the month of registration and one-twelfth of the annual amount for each month of the semiannual period succeeding the month of registration. The provisions of s. 320.14 do not apply to such vehicles.
- (3) The owner of a motor vehicle taxed under s.320.08(6)(a) may register such vehicle for any 6-month period

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upon payment of one-half the annual license tax plus an additional tax fee of \$2.50 for each period; provided, notwithstanding any other provision of law, such person is not entitled to a refund of any tax imposed under s. 320.08(6) upon such vehicle.

Section 54. Subsection (2) of section 320.071, Florida Statutes, is amended to read:

320.071 Advance registration renewal; procedures.-

(2) Upon the filing of the application and payment of the appropriate license tax under s. 320.08, service charges required by s. 320.04, and any additional taxes or fees required by law, the department or its agent shall issue to the owner of the motor vehicle or mobile home a validation sticker or mobile home sticker, as appropriate, which, when affixed to the license plate or mobile home, shall renew the registration for the appropriate registration period.

Section 55. Subsection (2) and paragraph (a) of subsection (3) of section 320.0715, Florida Statutes, are amended to read:

320.0715 International Registration Plan; motor carrier services; permits; retention of records.—

(2) (a) An International Registration Plan motor vehicle trip permit registration may be issued for any vehicle which could be lawfully operated in the International Registration Plan jurisdiction if full registration or proportional registration were obtained. A Florida trip permit shall expire

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10 days after issuance. The cost of a trip permit shall be \$30, payment of which shall exempt the vehicle from payment of Florida apportioned license plate taxes fees during the term for which the permit is valid. Any vehicle for which a trip permit has been issued may be operated in interstate or intrastate commerce in the jurisdiction for the period allowed under such permit. No motor carrier to whom a trip permit is issued shall knowingly allow the permit to be used by any other person, organization, or vehicle.

A motor carrier may, upon payment of the \$30 tax fee, secure from the department or a designated authorized agent of the department a Florida International Registration Plan motor vehicle trip permit which shall be valid for 10 days. Such trip permit shall show the name and address of the motor carrier to whom it is issued, the date the vehicle is placed in and removed from service, a complete identification of the vehicle on which the permit is to be used, and the name and address of the owner or lessee of the vehicle. The permit shall then be carried on the vehicle which it identifies and shall be exhibited on demand to any authorized personnel. The motor carrier to whom a permit is issued shall be solely responsible for the proper use of the permit by its employees and lessees. Any erasure, alteration, or unauthorized use of such permit shall render it invalid and of no effect. Florida International Registration Plan motor vehicle trip permits may be transmitted to the motor carrier by

electronic means and shall be complete as outlined by department personnel prior to transmittal.

- (c) Special temporary permits shall be provided to owner-operators not operating as a lessor, for a tax fee of \$5. Such permit shall be valid for 10 days and shall only be utilized for owner-operator vehicles with a registered gross weight not in excess of the empty or unladen weight of the vehicle. Special temporary permits may be issued by the department or by any of its designated authorized agents. A special temporary permit may be transmitted to the owner-operator by electronic means and must be completed as outlined by department personnel prior to transmittal.
- (3) (a) If the department is unable to immediately issue the apportioned license plate to an applicant currently registered in this state under the International Registration Plan or to a vehicle currently titled in this state, the department or its designated agent may issue a 60-day temporary operational permit. The department or agent of the department shall charge a \$3 tax fee and the service charge authorized by s. 320.04 for each temporary operational permit it issues.

Section 56. Subsections (1), (2), (3), and (5) of section 320.072, Florida Statutes, are amended to read:

- 320.072 Additional $\underline{\text{tax}}$ fee imposed on certain motor vehicle registration transactions.—
 - (1) A tax fee of \$225 is imposed upon the initial

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application for registration pursuant to s. 320.06 of every motor vehicle classified in s. 320.08(2), (3), and (9)(c) and (d).

- (2) The $\underline{\text{tax}}$ fee imposed by subsection (1) shall not apply to:
 - (a) Any registration renewal transaction.

- (b) A transfer or exchange of a registration license plate from a motor vehicle that has been disposed of to a newly acquired motor vehicle pursuant to s. 320.0609(2) or (5).
- (c) Any initial registration resulting from transfer of title between coowners as provided by s. 319.22, transfer of ownership by operation of law as provided by s. 319.28, or transfer of title from a person to a member of that person's immediate family as defined in s. 657.002 who resides in the same household.
- (d) The registration of any motor vehicle owned by and operated exclusively for the personal use of:
- 1. Any member of the United States Armed Forces, or his or her spouse or dependent child, who is not a resident of this state and who is stationed in this state while in compliance with military orders.
- 2. Any former member of the United States Armed Forces, or his or her spouse or dependent child, who purchased such motor vehicle while stationed outside of Florida, who has separated from the Armed Forces and was not dishonorably discharged or

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discharged for bad conduct, who was a resident of this state at the time of enlistment and at the time of discharge, and who applies for registration of such motor vehicle within 6 months after discharge.

- 3. Any member of the United States Armed Forces, or his or her spouse or dependent child, who was a resident of this state at the time of enlistment, who purchased such motor vehicle while stationed outside of Florida, and who is now reassigned by military order to this state.
- 4. Any spouse or dependent child of a member of the United States Armed Forces who loses his or her life while on active duty or who is listed by the Armed Forces as "missing-in-action." Such spouse or child must be a resident of this state and the servicemember must have been a resident of this state at the time of enlistment. Registration of such motor vehicle must occur within 1 year of the notification of the servicemember's death or of his or her status as "missing-in-action."
- 5. Any member of the United States Armed Forces, or his or her spouse or dependent child, who was a resident of this state at the time of enlistment, who purchased a motor vehicle while stationed outside of Florida, and who continues to be stationed outside of Florida.
- (e) The registration of any motor vehicle owned or exclusively operated by the state or by any county, municipality, or other governmental entity.

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1926 (f) The registration of a truck defined in s. 1927 320.08(3)(d).

- (g) Any ancient or antique automobile or truck for private use registered pursuant to s. 320.086(1) or (2).
- (3) A refund of the <u>tax</u> <u>fee</u> imposed under subsection (1) shall be granted to anyone who, within 3 months after paying such <u>tax</u> <u>fee</u>, sells, transfers, or otherwise disposes of a motor vehicle classified in s. 320.08(2), (3), or (9)(c) or (d) in any transaction not exempt from the <u>tax</u> <u>fee</u> pursuant to paragraph (2)(b), paragraph (2)(c), or paragraph (2)(d). A person requesting a refund must present proof of having paid the <u>tax</u> <u>fee</u> pursuant to subsection (1) and must surrender the license plate of the disposed-of vehicle.
- (5) The <u>tax</u> fee imposed in subsection (1) shall not apply if it is determined, pursuant to an affidavit submitted by the owner on a form approved by the department, that the registration being transferred is from a vehicle that is not operational, is in storage, or will not be operated on the streets and highways of this state.

Section 57. Subsections (4) and (5) of section 320.08, Florida Statutes, are amended to read:

320.08 License taxes.—Except as otherwise provided herein, there are hereby levied and imposed annual license taxes for the operation of motor vehicles, mopeds, motorized bicycles as defined in s. 316.003(4), tri-vehicles as defined in s. 316.003,

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and mobile homes as defined in s. 320.01, which shall be paid to and collected by the department or its agent upon the registration or renewal of registration of the following:

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- (4) HEAVY TRUCKS, TRUCK TRACTORS, <u>TAXES</u> FEES ACCORDING TO GROSS VEHICLE WEIGHT.—
- (a) Gross vehicle weight of 5,001 pounds or more, but less than 6,000 pounds: \$60.75 flat, of which \$15.75 shall be deposited into the General Revenue Fund.
- (b) Gross vehicle weight of 6,000 pounds or more, but less than 8,000 pounds: \$87.75 flat, of which \$22.75 shall be deposited into the General Revenue Fund.
- (c) Gross vehicle weight of 8,000 pounds or more, but less than 10,000 pounds: \$103 flat, of which \$27 shall be deposited into the General Revenue Fund.
- (d) Gross vehicle weight of 10,000 pounds or more, but less than 15,000 pounds: \$118 flat, of which \$31 shall be deposited into the General Revenue Fund.
- (e) Gross vehicle weight of 15,000 pounds or more, but less than 20,000 pounds: \$177 flat, of which \$46 shall be deposited into the General Revenue Fund.
- (f) Gross vehicle weight of 20,000 pounds or more, but less than 26,001 pounds: \$251 flat, of which \$65 shall be deposited into the General Revenue Fund.
- (g) Gross vehicle weight of 26,001 pounds or more, but less than 35,000: \$324 flat, of which \$84 shall be deposited

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1976 into the General Revenue Fund.

- (h) Gross vehicle weight of 35,000 pounds or more, but less than 44,000 pounds: \$405 flat, of which \$105 shall be deposited into the General Revenue Fund.
- (i) Gross vehicle weight of 44,000 pounds or more, but less than 55,000 pounds: \$773 flat, of which \$201 shall be deposited into the General Revenue Fund.
- (j) Gross vehicle weight of 55,000 pounds or more, but less than 62,000 pounds: \$916 flat, of which \$238 shall be deposited into the General Revenue Fund.
- (k) Gross vehicle weight of 62,000 pounds or more, but less than 72,000 pounds: \$1,080 flat, of which \$280 shall be deposited into the General Revenue Fund.
- (1) Gross vehicle weight of 72,000 pounds or more: \$1,322 flat, of which \$343 shall be deposited into the General Revenue Fund.
- (m) Notwithstanding the declared gross vehicle weight, a truck tractor used within the state or within a 150-mile radius of its home address is eligible for a license plate for a $\underline{\text{tax}}$ fee of \$324 flat if:
- 1. The truck tractor is used exclusively for hauling forestry products; or
- 2. The truck tractor is used primarily for the hauling of forestry products, and is also used for the hauling of associated forestry harvesting equipment used by the owner of

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2001 the truck tractor.

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- 2003 Of the tax fee imposed by this paragraph, \$84 shall be deposited 2004 into the General Revenue Fund.
- 2005 (n) A truck tractor or heavy truck, not operated as a for2006 hire vehicle and which is engaged exclusively in transporting
 2007 raw, unprocessed, and nonmanufactured agricultural or
 2008 horticultural products within the state or within a 150-mile
 2009 radius of its home address is eligible for a restricted license
 2010 plate for a tax fee of:
 - 1. If such vehicle's declared gross vehicle weight is less than 44,000 pounds, \$87.75 flat, of which \$22.75 shall be deposited into the General Revenue Fund.
 - 2. If such vehicle's declared gross vehicle weight is 44,000 pounds or more and such vehicle only transports from the point of production to the point of primary manufacture; to the point of assembling the same; or to a shipping point of a rail, water, or motor transportation company, \$324 flat, of which \$84 shall be deposited into the General Revenue Fund.

Such not-for-hire truck tractors and heavy trucks used exclusively in transporting raw, unprocessed, and nonmanufactured agricultural or horticultural products may be incidentally used to haul farm implements and fertilizers delivered direct to the growers. The department may require any

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documentation deemed necessary to determine eligibility before issuance of this license plate. For the purpose of this paragraph, "not-for-hire" means the owner of the motor vehicle must also be the owner of the raw, unprocessed, and nonmanufactured agricultural or horticultural product, or the user of the farm implements and fertilizer being delivered.

- (5) SEMITRAILERS, <u>TAXES</u> <u>FEES</u> ACCORDING TO GROSS VEHICLE WEIGHT; SCHOOL BUSES; SPECIAL PURPOSE VEHICLES.—
- (a)1. A semitrailer drawn by a GVW truck tractor by means of a fifth-wheel arrangement: \$13.50 flat per registration year or any part thereof, of which \$3.50 shall be deposited into the General Revenue Fund.
- 2. A semitrailer drawn by a GVW truck tractor by means of a fifth-wheel arrangement: \$68 flat per permanent registration, of which \$18 shall be deposited into the General Revenue Fund.
- (b) A motor vehicle equipped with machinery and designed for the exclusive purpose of well drilling, excavation, construction, spraying, or similar activity, and which is not designed or used to transport loads other than the machinery described above over public roads: \$44 flat, of which \$11.50 shall be deposited into the General Revenue Fund.
- (c) A school bus used exclusively to transport pupils to and from school or school or church activities or functions within their own county: \$41 flat, of which \$11 shall be deposited into the General Revenue Fund.

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(d) A wrecker, as defined in s. 320.01, which is used to
tow a vessel as defined in s. 327.02, a disabled, abandoned,
stolen-recovered, or impounded motor vehicle as defined in s.
320.01, or a replacement motor vehicle as defined in s. 320.01:
\$41 flat, of which \$11 shall be deposited into the General
Revenue Fund.

- (e) A wrecker that is used to tow any nondisabled motor vehicle, a vessel, or any other cargo unless used as defined in paragraph (d), as follows:
- 1. Gross vehicle weight of 10,000 pounds or more, but less than 15,000 pounds: \$118 flat, of which \$31 shall be deposited into the General Revenue Fund.
- 2. Gross vehicle weight of 15,000 pounds or more, but less than 20,000 pounds: \$177 flat, of which \$46 shall be deposited into the General Revenue Fund.
- 3. Gross vehicle weight of 20,000 pounds or more, but less than 26,000 pounds: \$251 flat, of which \$65 shall be deposited into the General Revenue Fund.
- 4. Gross vehicle weight of 26,000 pounds or more, but less than 35,000 pounds: \$324 flat, of which \$84 shall be deposited into the General Revenue Fund.
- 5. Gross vehicle weight of 35,000 pounds or more, but less than 44,000 pounds: \$405 flat, of which \$105 shall be deposited into the General Revenue Fund.
 - 6. Gross vehicle weight of 44,000 pounds or more, but less

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than 55,000 pounds: \$772 flat, of which \$200 shall be deposited into the General Revenue Fund.

- 7. Gross vehicle weight of 55,000 pounds or more, but less than 62,000 pounds: \$915 flat, of which \$237 shall be deposited into the General Revenue Fund.
- 8. Gross vehicle weight of 62,000 pounds or more, but less than 72,000 pounds: \$1,080 flat, of which \$280 shall be deposited into the General Revenue Fund.
- 9. Gross vehicle weight of 72,000 pounds or more: \$1,322 flat, of which \$343 shall be deposited into the General Revenue Fund.
- (f) A hearse or ambulance: \$40.50 flat, of which \$10.50 shall be deposited into the General Revenue Fund.
- Section 58. Subsection (2) of section 320.0801, Florida Statutes, is amended to read:
 - 320.0801 Additional license tax on certain vehicles.-
- and by subsection (1), there is imposed an additional <u>surtax</u> surcharge of \$10 on each commercial motor vehicle having a gross vehicle weight of 10,000 pounds or more, which <u>surtax</u> surcharge must be paid to the department or its agent upon the registration or renewal of registration of the commercial motor vehicle. Notwithstanding the provisions of s. 320.20, 50 percent of the revenues collected from the <u>surtax</u> surcharge imposed in this subsection shall be deposited into the State Transportation

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2101 Trust Fund, and 50 percent shall be deposited in the General 2102 Revenue Fund.

Section 59. Section 320.08015, Florida Statutes, is amended to read:

320.08015 License surtax tax surcharge.-

- (1) Except as provided in subsection (2), there is levied on each license tax imposed under s. 320.08(11) a <u>surtax</u> surcharge in the amount of \$1, which shall be collected in the same manner as the license tax and shall be deposited in the Florida Mobile Home Relocation Trust Fund, as created in s. 723.06115. This <u>surtax</u> <u>surcharge</u> may not be imposed during the next registration and renewal period if the balance in the Florida Mobile Home Relocation Trust Fund exceeds \$10 million on June 30. The <u>surtax</u> <u>surcharge</u> shall be reinstated in the next registration and renewal period if the balance in the Florida Mobile Home Relocation Trust Fund is below \$6 million on June 30.
- (2) Any mobile home that is not located in a mobile home park regulated under chapter 723 is exempt from the $\underline{\text{surtax}}$ surcharge.
- Section 60. Section 320.0802, Florida Statutes, is amended to read:
- 320.0802 <u>Surtax</u> Surcharge on license tax.—There is hereby levied and imposed on each license tax imposed under s. 320.08, except those set forth in s. 320.08(11), a surtax surcharge in

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the amount of \$1, which shall be collected in the same manner as
the license tax and deposited into the State Agency Law
Enforcement Radio System Trust Fund of the Department of
Management Services.

Section 61. Section 320.0804, Florida Statutes, is amended to read:

320.0804 <u>Surtax</u> <u>Surcharge</u> on license tax.—A <u>surtax</u> <u>surcharge</u> of \$2 shall be imposed on each license tax imposed under s. 320.08, except those set forth in s. 320.08(11), which shall be collected in the same manner as the license tax. This <u>surtax</u> <u>surcharge</u> shall be further reduced to \$1.20 on September 1, 2014, in order to negate the license plate increase of 80 cents imposed by chapter 2009-71, Laws of Florida. Of this amount, \$1 shall be deposited into the State Transportation Trust Fund, and 20 cents shall be deposited into the Highway Safety Operating Trust Fund.

Section 62. Section 320.08046, Florida Statutes, is amended to read:

320.08046 Juvenile programs <u>surtax</u> <u>surcharge</u> on license tax.—A <u>surtax</u> <u>surcharge</u> of \$1 shall be imposed on each license tax imposed under s. 320.08, except those set forth in s. 320.08(11), which shall be collected in the same manner as the license tax and deposited into the Grants and Donations Trust Fund in the Department of Juvenile Justice to fund the juvenile crime prevention programs and the community juvenile justice

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2152	Section 63. Paragraph (a) of subsection (2) of section
2153	320.08053, Florida Statutes, is amended to read:
2154	320.08053 Requirements for requests to establish specialty
2155	license plates
2156	(2)(a) Within 120 days following the specialty license
2157	plate becoming law, the department shall establish a method to
2158	issue a specialty license plate voucher to allow for the presale
2159	of the specialty license plate. The processing fee as prescribed
2160	in s. 320.08056, the service charge and branch fee as prescribed
2161	in s. 320.04 , and the annual use fee as prescribed in s.
2162	320.08056 shall be charged for the voucher. All other applicable
2163	taxes and fees shall be charged at the time of issuance of the
2164	license plates.
2165	Section 64. Subsection (3) of section 320.08056, Florida
2166	Statutes, are amended to read:
2167	320.08056 Specialty license plates

- (3) Each request must be made annually to the department or an authorized agent serving on behalf of the department,
- 2170 accompanied by the following taxes tax and fees:

2151 partnership grants program.

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- 2171 (a) The license tax required for the vehicle as set forth 2172 in s. 320.08.
- 2173 (b) A processing fee of \$5, to be deposited into the 2174 Highway Safety Operating Trust Fund.
 - (c) A license plate tax fee as required by s.

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2176	320.06(1)(b).
2177	(d) A license plate annual use fee as required in
2178	subsection (4).
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2180	A request may be made any time during a registration period. If
2181	a request is made for a specialty license plate to replace a
2182	current valid license plate, the specialty license plate must be
2183	issued with appropriate decals attached at no tax for the plate,
2184	but all taxes, fees, and service charges must be paid. If a
2185	request is made for a specialty license plate at the beginning
2186	of the registration period, the tax, together with all
2187	applicable taxes, fees, and service charges, must be paid.
2188	Section 65. Subsection (3) of section 320.08068, Florida
2189	Statutes, is amended to read:
2190	320.08068 Motorcycle specialty license plates.—
2191	(3) Each request must be made annually to the department,
2192	accompanied by the following taxes and fees:
2193	(a) The license tax required under s. 320.08.
2194	(b) A license plate tax fee as required by s.
2195	320.06(1)(b).
196	(c) A processing fee of \$2.
2197	(d) A license plate annual use fee as required in
2198	subsection (4).
2199	Section 66. Subsections (1) through (5) and paragraphs (a)
2200	and (c) of subsection (6) of section 320.0807, Florida Statutes,

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2201 are amended to read:

320.0807 Special license plates for Governor and federal and state legislators.—

- (1) Upon application by any member of the House of Representatives of Congress and payment of the taxes and fees prescribed by s. 320.0805, the department may issue to such member of Congress a license plate stamped "Official Congress" followed by the number of the appropriate congressional district and the letters "MC," or any other configuration chosen by the member which is not already in use. Upon application by a United States Senator and payment of the taxes and fees prescribed by s. 320.0805, the department may issue a license plate stamped "USS," followed by the numeral II in the case of the junior senator.
- (2) Upon application by any member of the state House of Representatives and payment of the taxes and fees prescribed by s. 320.0805, the department may issue the state representative license plates stamped "Official House," followed by the number of the appropriate House of Representatives district and the letters "HR," or any other configuration chosen by the member which is not already in use. Upon application by a state senator and payment of the taxes and fees prescribed by s. 320.0805, the department may issue license plates stamped "Official Senate," followed by the number of the appropriate Senate district and the letters "SN," or any other configuration chosen by the

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2226 member which is not already in use.

- (3) Upon application by the Governor and payment of the appropriate <u>taxes and</u> fees, the department may issue to the Governor two license plates stamped "Florida 1" and "Florida 2."
- (4) License plates purchased under subsection (1), subsection (2), or subsection (3) shall be replaced by the department at no cost, other than the taxes and fees required under ss. 320.04 and 320.06(3)(b), when the person to whom the plates have been issued leaves the elective office with respect to which the license plates were issued. Within 30 days after leaving office, the person to whom the license plates have been issued must apply to the department for a replacement license plate. The person may return the prestige license plates to the department or retain the plates as souvenirs. Upon receipt of the replacement license plate, the person may not display on any vehicle the prestige license plate or plates issued with respect to his or her former office.
- (5) Upon application by any current or former President of the Senate and payment of the taxes and fees prescribed by s. 320.0805, the department may issue a license plate stamped "Senate President" followed by the number assigned by the department or chosen by the applicant if it is not already in use. Upon application by any current or former Speaker of the House of Representatives and payment of the taxes and fees prescribed by s. 320.0805, the department may issue a license

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plate stamped "House Speaker" followed by the number assigned by the department or chosen by the applicant if it is not already in use.

- (6) (a) Upon application by any former member of Congress or former member of the state Legislature, payment of the taxes and fees prescribed by s. 320.0805, and payment of a one-time tax fee of \$500, the department may issue a former member of Congress, state senator, or state representative a license plate stamped "Retired Congress," "Retired Senate," or "Retired House," as appropriate, for a vehicle owned by the former member.
- (c) Four hundred fifty dollars of the one-time tax fee collected under paragraph (a) shall be distributed to the account of the direct-support organization established pursuant to s. 272.136 and used for the benefit of the Florida Historic Capitol Museum, and the remaining \$50 shall be deposited into the Highway Safety Operating Trust Fund.

Section 67. Subsections (3) and (5) of section 320.081, Florida Statutes, are amended to read:

- 320.081 Collection and distribution of annual license tax imposed on the following type units.—
- (3) The owner shall make application for such sticker in the manner provided in s. 320.02, and the tax collectors in the several counties of the state shall collect the license taxes imposed by s. 320.08(10) and (11) and the license tax surtax

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surcharge imposed by s. 320.08015 in the same manner and under the same conditions and requirements as provided in s. 320.03.

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- The department shall keep records showing the total number of stickers issued to each type unit governed by this section, the total amount of license taxes collected, and the county or municipality where each such unit is located and shall from month to month certify to the Chief Financial Officer the amount derived from license taxes in each county and each municipality within the county. Such amount, less the amount of \$1.50 collected on each license and the \$1 license tax surtax surcharge imposed by s. 320.08015, shall be paid to the counties and municipalities within the counties where the unit or units are located as follows: one-half to the district school board and the remainder to the board of county commissioners, for units that are located within the unincorporated areas of the county, or to any municipality within such county, for units that are located within its corporate limits. Payment shall be by warrant drawn monthly by the Chief Financial Officer upon the treasury out of the License Tax Collection Trust Fund.
- Section 68. Subsection (2) of section 320.0815, Florida Statutes, is amended to read:
- 320.0815 Mobile homes and recreational vehicle-type units required to have appropriate license plates or stickers.—
- (2) A mobile home or recreational vehicle-type unit which is permanently affixed to the land shall be issued a mobile home

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2301	sticker at the $\underline{\text{tax}}$ fee prescribed in s. 320.08(11) unless the
2302	mobile home or recreational vehicle-type unit is qualified and
2303	taxed as real property, in which case the mobile home or
2304	recreational vehicle-type unit shall be issued an "RP" series
2305	sticker. Series "RP" stickers shall be provided by the
2306	department to the tax collectors, and such a sticker will be
2307	issued by the tax collector to the registered owner of such a
2308	mobile home or recreational vehicle-type unit upon the
2309	production of a certificate of the respective property appraiser
2310	that such mobile home or recreational vehicle-type unit is
2311	included in an assessment of the property of such registered
2312	owner for ad valorem taxation. An "RP" series sticker shall be
2313	issued by the tax collector for an aggregate $\underline{\text{tax}}$ $\underline{\text{fee}}$ of \$3 each,
2314	to be distributed as follows: \$2.50 shall be retained by the tax
2315	collector as a service charge; 25 cents shall be remitted to the
2316	property appraiser; and 25 cents shall be remitted to the
2317	department to defray the cost of manufacture and handling.
2318	Mobile home stickers and "RP" series stickers shall be of a size
2319	to be determined by the department. A mobile home sticker or
2320	"RP" series sticker shall be affixed to the lower left corner of
2321	the window closest to the street or road providing access to
2322	such residence.
2323	Section 69. Subsection (1) of section 320.0821, Florida
2324	Statutes, are amended to read:
2325	320.0821 Wrecker license plates

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(1) The department shall issue a wrecker license plate to
the owner of any motor vehicle that is used to tow, carry, or
otherwise transport motor vehicles and that is equipped for that
purpose with a boom, winch, carrier, or other similar equipment,
except a motor vehicle registered under the International
Registration Plan, upon application and payment of the
appropriate license tax and fees in accordance with s.
320.08(5)(d) or (e).

Section 70. Section 320.0846, Florida Statutes, is amended to read:

320.0846 Free motor vehicle license plates to active members of the Florida National Guard.—

- (1) Any owner or lessee of a motor vehicle who resides in this state and is an active member of the Florida National Guard may, upon application and proof of eligibility, be issued one standard license plate without charge. Applications for any additional license plates must be accompanied by appropriate taxes and fees established in this chapter.
- (2) Eligible applicants of the Florida National Guard may apply for a specialty license plate as provided in s. 320.08056 upon payment of the <u>taxes and</u> fees required in that section. All other <u>taxes and</u> fees will be waived. Applications for any additional specialty license plates must be accompanied by all appropriate <u>taxes and</u> fees established in this chapter.
 - Section 71. Paragraph (a) of subsection (1), paragraph (d)

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of subsection (2), paragraph (c) of subsection (3), and subsection (4) of section 320.0848, Florida Statutes, are amended to read:

320.0848 Persons who have disabilities; issuance of disabled parking permits; temporary permits; permits for certain providers of transportation services to persons who have disabilities.—

- (1) (a) The Department of Highway Safety and Motor Vehicles or its authorized agents shall, upon application and receipt of the tax fee, issue a disabled parking permit for a period of up to 4 years, which period ends on the applicant's birthday, to any person who has long-term mobility impairment, or a temporary disabled parking permit not to exceed 6 months to any person who has a temporary mobility impairment. No person will be required to pay a tax fee for a parking permit for disabled persons more than once in a 12-month period from the date of the prior tax fee payment.
- (2) DISABLED PARKING PERMIT; PERSONS WITH LONG-TERM MOBILITY PROBLEMS.—
- (d) To obtain a replacement for a disabled parking permit that has been lost or stolen, a person must submit an application on a form prescribed by the department, provide a certificate of disability issued within the last 12 months pursuant to subsection (1), and pay a replacement <u>tax</u> fee in the amount of \$1, to be retained by the issuing agency. If the

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person submits with the application a police report documenting that the permit was stolen, there is no replacement tax fee. A veteran who has been previously evaluated and certified by the United States Department of Veterans Affairs or any branch of the United States Armed Forces as permanently and totally disabled from a service-connected disability may provide a United States Department of Veterans Affairs Form Letter 27-333, or its equivalent, issued within the last 12 months in lieu of a certificate of disability.

(3) DISABLED PARKING PERMIT; TEMPORARY.-

- (c) The $\underline{\text{tax}}$ fee for a temporary disabled parking permit is \$15.
- (4) From the proceeds of the temporary disabled parking permit taxes fees:
- (a) The Department of Highway Safety and Motor Vehicles must receive \$3.50 for each temporary permit, to be deposited into the Highway Safety Operating Trust Fund and used for implementing the real-time disabled parking permit database and for administering the disabled parking permit program.
- (b) The tax collector, for processing, must receive \$2.50 for each temporary permit.
 - (c) The remainder must be distributed monthly as follows:
- 1. To be deposited in the Grants and Donations Trust Fund of the Division of Vocational Rehabilitation of the Department of Education for the purpose of improving employment and

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training opportunities for persons who have disabilities, with special emphasis on removing transportation barriers, \$4.

- 2. To be deposited in the Transportation Disadvantaged Trust Fund to be used for funding matching grants to counties for the purpose of improving transportation of persons who have disabilities, \$5.
- Section 72. Subsection (1) and paragraph (a) of subsection (2) of section 320.086, Florida Statutes, are amended to read:
- 320.086 Ancient or antique motor vehicles; horseless carriage, antique, or historical license plates; former military vehicles.—
- manufactured in model year 1945 or earlier and operated on the streets and highways of this state shall, upon application in the manner and at the time prescribed by the department and upon payment of the license tax for an ancient motor vehicle prescribed by s. 320.08(1)(d), (2)(a), or (3)(e), be issued a special license plate for such motor vehicle. The license plate shall be permanent and valid for use without renewal so long as the vehicle is in existence. In addition to the payment of all other taxes and fees required by law, the applicant shall pay such tax fee for the issuance of the special license plate as may be prescribed by the department commensurate with the cost of its manufacture. The registration numbers and special license plates assigned to such motor vehicles shall run in a separate

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numerical series, commencing with "Horseless Carriage No. 1," and the plates shall be of a distinguishing color.

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The owner of a motor vehicle for private use manufactured in a model year after 1945 and of the age of 30 years or more after the model year and operated on the streets and highways of this state may, upon application in the manner and at the time prescribed by the department and upon payment of the license tax prescribed by s. 320.08(1)(d), (2)(a), or (3) (e), be issued a special license plate for such motor vehicle. In addition to the payment of all other taxes and fees required by law, the applicant shall pay the tax fee for the issuance of the special license plate prescribed by the department, commensurate with the cost of its manufacture. The registration numbers and special license plates assigned to such motor vehicles shall run in a separate numerical series, commencing with "Antique No. 1," and the plates shall be of a distinguishing color. The owner of the motor vehicle may, upon application and payment of the license tax prescribed by s. 320.08, be issued a regular Florida license plate or specialty license plate in lieu of the special "Antique" license plate.

Section 73. Subsection (3) of section 320.089, Florida Statutes, is amended to read:

320.089 Veterans of the United States Armed Forces; members of National Guard; survivors of Pearl Harbor; Purple Heart medal recipients; active or retired United States Armed

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Forces reservists; Combat Infantry Badge, Combat Medical Badge, or Combat Action Badge recipients; Combat Action Ribbon recipients; Air Force Combat Action Medal recipients; Distinguished Flying Cross recipients; former prisoners of war; Korean War Veterans; Vietnam War Veterans; Operation Desert Shield Veterans; Operation Desert Storm Veterans; Operation Enduring Freedom Veterans; Operation Iraqi Freedom Veterans; Women Veterans; World War II Veterans; and Navy Submariners; special license plates; taxes and fees fee.—

(3) Each owner or lessee of an automobile or truck for private use, a truck weighing not more than 7,999 pounds, or a recreational vehicle as specified in s. 320.08(9)(c) or (d), which is not used for hire or commercial use who is a resident of this state and who is the unremarried surviving spouse of a recipient of the Purple Heart medal, upon application to the department accompanied by the payment of the required taxes and fees, shall be issued a license plate as provided in s. 320.06 which is stamped with the words "Purple Heart" and the likeness of the Purple Heart medal followed by the serial number. Each application shall be accompanied by proof that the applicant is the unremarried surviving spouse of a recipient of the Purple Heart medal.

Section 74. Paragraph (c) of subsection (5) of section 320.0891, Florida Statutes, are amended to read:
320.0891 U.S. Paratroopers license plate.—

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(5) Each request must be made annually to the department, accompanied by the following taxes tax and fees:

(c) A license plate $\underline{\text{tax}}$ fee as required under s. 320.06(1)(b).

Section 75. Section 320.102, Florida Statutes, is amended to read:

320.102 Marine boat trailers owned by nonprofit organizations; exemptions.—The registration or renewal of a registration of any marine boat trailer owned and operated by a nonprofit organization that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and which is used exclusively in carrying out its customary nonprofit activities is exempt from paying the fees, taxes, <u>surtaxes</u> surcharges, and charges in ss. 320.03(5), (6), and (9), 320.031(2), 320.04(1), 320.06(1)(b) and (3)(b), 320.0801, 320.0802, 320.0804, and 320.08046.

Section 76. Subsection (3) of section 320.13, Florida Statutes, is amended to read:

- 320.13 Dealer and manufacturer license plates and alternative method of registration.—
- (3) When a licensed dealer or a marine boat trailer dealer chooses to register any motor vehicle or boat trailer he or she owns and has for sale and secure a regular motor vehicle license plate therefor, the dealer may, upon sale thereof, submit to the department a transfer tax fee of \$4.50 and an application for

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transfer of the license plate to a comparable motor vehicle or boat trailer owned by the dealer of the same weight series as set forth under s. 320.08.

Section 77. Paragraph (h) of subsection (1) and subsection (2) of section 320.131, Florida Statutes, are amended to read:

320.131 Temporary tags.—

- (1) The department is authorized and empowered to design, issue, and regulate the use of temporary tags to be designated "temporary tags" for use in the following cases:
- (h) For a rental car company which possesses a motor vehicle dealer license and which may use temporary tags on vehicles offered for lease by such company in accordance with the provisions of rules established by the department. However, the original issuance date of a temporary tag shall be the date which determines the applicable license plate tax fee.

Further, the department is authorized to disallow the purchase of temporary tags by licensed dealers, common carriers, or financial institutions in those cases where abuse has occurred.

(2) The department is authorized to sell temporary tags, in addition to those listed above, to their agents and where need is demonstrated by a consumer complainant. The $\underline{\text{tax}}$ fee shall be \$2 each. One dollar from each tag sold shall be deposited into the Brain and Spinal Cord Injury Program Trust Fund, with the remaining proceeds being deposited into the

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Highway Safety Operating Trust Fund. Agents of the department shall sell temporary tags for \$2 each and shall charge the service charge authorized by s. 320.04 per transaction, regardless of the quantity sold. Requests for purchase of temporary tags to the department or its agents shall be made, where applicable, on letterhead stationery and notarized. Except as specifically provided otherwise, a temporary tag shall be valid for 30 days, and no more than two shall be issued to the same person for the same vehicle.

Section 78. Section 320.1325, Florida Statutes, is amended to read:

a20.1325 Registration required for the temporarily employed.—Motor vehicles owned or leased by persons who are temporarily employed within the state but are not residents are required to be registered. Upon payment of the taxes fees prescribed in this section and proof of insurance coverage as required by the applicant's resident state, the department shall provide a temporary registration plate and a registration certificate valid for 90 days to an applicant who is temporarily employed in this state. The temporary registration plate may be renewed one time for an additional 90-day period. At the end of the 180-day period of temporary registration, the applicant shall apply for a permanent registration if there is a further need to remain in this state. A temporary license registration plate may not be issued for any commercial motor vehicle as

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defined in s. 320.01. The tax fee for the 90-day temporary registration plate shall be \$40 plus the applicable service charge required by s. 320.04. Subsequent permanent registration and titling of a vehicle registered hereunder shall subject the applicant to providing proof of Florida insurance coverage as specified in s. 320.02 and payment of the taxes fees required by s. 320.072, in addition to all other taxes and fees required.

Section 79. Subsection (1) of section 320.18, Florida Statutes, is amended to read:

320.18 Withholding registration.-

(1) The department may withhold the registration of any motor vehicle or mobile home the owner or coowner of which has failed to register it under the provisions of law for any previous period or periods for which it appears registration should have been made in this state until the tax for such period or periods is paid. The department may cancel any vehicle or vessel registration, driver license, identification card, or fuel-use tax decal if the owner or coowner pays for any vehicle or vessel registration, driver license, identification card, or fuel-use tax decal; pays any administrative, delinquency, or reinstatement tax or fee; or pays any tax liability, penalty, or interest specified in chapter 207 by a dishonored check, or if the vehicle owner or motor carrier has failed to pay a penalty for a weight or safety violation issued by the Department of Transportation or the Department of Highway Safety and Motor

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Vehicles. The Department of Transportation and the Department of Highway Safety and Motor Vehicles may impound any commercial motor vehicle that has a canceled license plate or fuel-use tax decal until the tax liability, penalty, and interest specified in chapter 207, the license tax, or the fuel-use decal <u>tax</u> fee, and applicable administrative <u>taxes</u> and fees have been paid for by certified funds.

Section 80. Paragraph (b) of subsection (9) of section 320.27, Florida Statutes, are amended to read:

320.27 Motor vehicle dealers.-

- (9) DENIAL, SUSPENSION, OR REVOCATION. -
- (b) The department may deny, suspend, or revoke any license issued hereunder or under the provisions of s. 320.77 or s. 320.771 upon proof that a licensee has committed, with sufficient frequency so as to establish a pattern of wrongdoing on the part of a licensee, violations of one or more of the following activities:
- 1. Representation that a demonstrator is a new motor vehicle, or the attempt to sell or the sale of a demonstrator as a new motor vehicle without written notice to the purchaser that the vehicle is a demonstrator. For the purposes of this section, a "demonstrator," a "new motor vehicle," and a "used motor vehicle" shall be defined as under s. 320.60.
- 2. Unjustifiable refusal to comply with a licensee's responsibility under the terms of the new motor vehicle warranty

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issued by its respective manufacturer, distributor, or importer.

However, if such refusal is at the direction of the

manufacturer, distributor, or importer, such refusal shall not

be a ground under this section.

- 3. Misrepresentation or false, deceptive, or misleading statements with regard to the sale or financing of motor vehicles which any motor vehicle dealer has, or causes to have, advertised, printed, displayed, published, distributed, broadcast, televised, or made in any manner with regard to the sale or financing of motor vehicles.
- 4. Failure by any motor vehicle dealer to provide a customer or purchaser with an odometer disclosure statement and a copy of any bona fide written, executed sales contract or agreement of purchase connected with the purchase of the motor vehicle purchased by the customer or purchaser.
- 5. Failure of any motor vehicle dealer to comply with the terms of any bona fide written, executed agreement, pursuant to the sale of a motor vehicle.
- 6. Failure to apply for transfer of a title as prescribed in s. 319.23(6).
- 7. Use of the dealer license identification number by any person other than the licensed dealer or his or her designee.
- 8. Failure to continually meet the requirements of the licensure law.
 - 9. Representation to a customer or any advertisement to

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the public representing or suggesting that a motor vehicle is a new motor vehicle if such vehicle lawfully cannot be titled in the name of the customer or other member of the public by the seller using a manufacturer's statement of origin as permitted in s. 319.23(1).

- 10. Requirement by any motor vehicle dealer that a customer or purchaser accept equipment on his or her motor vehicle which was not ordered by the customer or purchaser.
- 11. Requirement by any motor vehicle dealer that any customer or purchaser finance a motor vehicle with a specific financial institution or company.
- 12. Requirement by any motor vehicle dealer that the purchaser of a motor vehicle contract with the dealer for physical damage insurance.
- 13. Perpetration of a fraud upon any person as a result of dealing in motor vehicles, including, without limitation, the misrepresentation to any person by the licensee of the licensee's relationship to any manufacturer, importer, or distributor.
- 14. Violation of any of the provisions of s. 319.35 by any motor vehicle dealer.
- 15. Sale by a motor vehicle dealer of a vehicle offered in trade by a customer prior to consummation of the sale, exchange, or transfer of a newly acquired vehicle to the customer, unless the customer provides written authorization for the sale of the

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2651 trade-in vehicle prior to delivery of the newly acquired vehicle.

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- 16. Willful failure to comply with any administrative rule adopted by the department or the provisions of s. 320.131(8).
- 17. Violation of chapter 319, this chapter, or ss. 559.901-559.9221, which has to do with dealing in or repairing motor vehicles or mobile homes. Additionally, in the case of used motor vehicles, the willful violation of the federal law and rule in 15 U.S.C. s. 2304, 16 C.F.R. part 455, pertaining to the consumer sales window form.
- 18. Failure to maintain evidence of notification to the owner or coowner of a vehicle regarding registration $\underline{\text{taxes}}$ or $\underline{\text{titling fees}}$ owed as required in s. 320.02(17).
- 19. Failure to register a mobile home salesperson with the department as required by this section.
- Section 81. Subsection (2) of section 320.39, Florida Statutes, are amended to read:
 - 320.39 Reciprocal agreements for nonresident exemption.-
- (2) The Department of Highway Safety and Motor Vehicles is authorized to continue membership in the International Registration Plan, a reciprocal agreement among the states and the provinces of Canada which provides for proportional payment of license fees and taxes.
- Section 82. Subsection (2) of section 320.781, Florida Statutes, is amended to read:

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320.781 Mobile Home and Recreational Vehicle Protection Trust Fund.—

- (2) Beginning October 1, 1990, The department shall charge and collect an additional tax fee of \$1 for each new mobile home and new recreational vehicle title transaction for which it charges a tax fee. This additional tax fee shall be deposited into the trust fund. The Department of Highway Safety and Motor Vehicles shall charge a fee of \$40 per annual dealer and manufacturer license and license renewal, which shall be deposited into the trust fund. The sums deposited in the trust fund shall be used exclusively for carrying out the purposes of this section. These sums may be invested and reinvested by the Chief Financial Officer under the same limitations as apply to investment of other state funds, with all interest from these investments deposited to the credit of the trust fund.
- Section 83. Subsections (1), (3), and (8) of section 322.051, Florida Statutes, are amended to read:

322.051 Identification cards.-

- (1) Any person who is 5 years of age or older, or any person who has a disability, regardless of age, who applies for a disabled parking permit under s. 320.0848, may be issued an identification card by the department upon completion of an application and payment of an application <u>tax</u> fee.
- (a) The application must include the following information regarding the applicant:

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1. Full name (first, middle or maiden, and last), gender, proof of social security card number satisfactory to the department, which may include a military identification card, county of residence, mailing address, proof of residential address satisfactory to the department, country of birth, and a brief description.

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- 2. Proof of birth date satisfactory to the department.
- 3. Proof of identity satisfactory to the department. Such proof must include one of the following documents issued to the applicant:
- a. A driver license record or identification card record from another jurisdiction that required the applicant to submit a document for identification which is substantially similar to a document required under sub-subparagraph b., sub-subparagraph c., sub-subparagraph d., sub-subparagraph e., sub-subparagraph f., sub-subparagraph g., or sub-subparagraph h.;
 - b. A certified copy of a United States birth certificate;
 - c. A valid, unexpired United States passport;
- d. A naturalization certificate issued by the United States Department of Homeland Security;
- e. A valid, unexpired alien registration receipt card
 (green card);
- f. A Consular Report of Birth Abroad provided by the United States Department of State;
 - g. An unexpired employment authorization card issued by

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2726 the United States Department of Homeland Security; or

- h. Proof of nonimmigrant classification provided by the United States Department of Homeland Security, for an original identification card. In order to prove nonimmigrant classification, an applicant must provide at least one of the following documents. In addition, the department may require applicants to produce United States Department of Homeland Security documents for the sole purpose of establishing the maintenance of, or efforts to maintain, continuous lawful presence:
- (I) A notice of hearing from an immigration court scheduling a hearing on any proceeding.
- (II) A notice from the Board of Immigration Appeals acknowledging pendency of an appeal.
- (III) A notice of the approval of an application for adjustment of status issued by the United States Citizenship and Immigration Services.
- (IV) An official documentation confirming the filing of a petition for asylum or refugee status or any other relief issued by the United States Citizenship and Immigration Services.
- (V) A notice of action transferring any pending matter from another jurisdiction to Florida, issued by the United States Citizenship and Immigration Services.
- (VI) An order of an immigration judge or immigration officer granting relief that authorizes the alien to live and

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work in the United States, including, but not limited to, asylum.

- (VII) Evidence that an application is pending for adjustment of status to that of an alien lawfully admitted for permanent residence in the United States or conditional permanent resident status in the United States, if a visa number is available having a current priority date for processing by the United States Citizenship and Immigration Services.
- (VIII) On or after January 1, 2010, an unexpired foreign passport with an unexpired United States Visa affixed, accompanied by an approved I-94, documenting the most recent admittance into the United States.

An identification card issued based on documents required in sub-subparagraph g. or sub-subparagraph h. is valid for a period not to exceed the expiration date of the document presented or 1 year, whichever occurs first.

- (b) An application for an identification card must be signed and verified by the applicant in a format designated by the department before a person authorized to administer oaths and payment of the applicable $\underline{\text{tax}}$ fee pursuant to s. 322.21.
- (3) If an identification card issued under this section is lost, destroyed, or mutilated or a new name is acquired, the person to whom it was issued may obtain a duplicate upon furnishing satisfactory proof of such fact to the department and

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upon payment of a <u>tax</u> fee as provided in s. 322.21. The <u>tax</u> fee must include payment for the color photograph or digital image of the applicant. Any person who loses an identification card and who, after obtaining a duplicate, finds the original card shall immediately surrender the original card to the department. The same documentary evidence shall be furnished for a duplicate as for an original identification card.

- (8) (a) The department shall, upon receipt of the required tax fee, issue to each qualified applicant for an identification card a color photographic or digital image identification card bearing a fullface photograph or digital image of the identification cardholder. Notwithstanding chapter 761 or s. 761.05, the requirement for a fullface photograph or digital image of the identification cardholder may not be waived. A space shall be provided upon which the identification cardholder shall affix his or her usual signature, as required in s. 322.14, in the presence of an authorized agent of the department so as to ensure that such signature becomes a part of the identification card.
- (b)1. The word "Veteran" must be exhibited on the identification card of a veteran upon the presentation of a copy of the person's:
- a. DD Form 214, issued by the United States Department of Defense;
 - b. Veteran health identification card, issued by the

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2801 United States Department of Veterans Affairs;

- c. Veteran identification card, issued by the United States Department of Veterans Affairs pursuant to the Veterans Identification Card Act of 2015, Pub. L. No. 114-31; or
- d. Other acceptable form specified by the Department of Veterans' Affairs.
- 2. Until a veteran's identification card is next renewed, the veteran may have the word "Veteran" added to his or her identification card upon surrender of his or her current identification card and presentation of any of the forms of identification specified in subparagraph 1. If the applicant is not conducting any other transaction affecting the identification card, a replacement identification card must be issued with the word "Veteran" without payment of the <u>tax</u> fee required in s. 322.21(1)(f)3.
- (c) The international symbol for the deaf and hard of hearing shall be exhibited on the identification card of a person who is deaf or hard of hearing upon the payment of an additional \$1 fee for the identification card and the presentation of sufficient proof that the person is deaf or hard of hearing as determined by the department. Until a person's identification card is next renewed, the person may have the symbol added to his or her identification card upon surrender of his or her current identification card, payment of a \$2 fee to be deposited into the Highway Safety Operating Trust Fund, and

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presentation of sufficient proof that the person is deaf or hard
of hearing as determined by the department. If the applicant is
not conducting any other transaction affecting the
identification card, a replacement identification card may be
issued with the symbol without payment of the \underline{tax} \underline{fee} required
in s. $322.21(1)(f)3$. For purposes of this paragraph, the
international symbol for the deaf and hard of hearing is
substantially as follows:

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- 2835 (d) The department shall include symbols representing the following on an identification card upon the payment of an additional \$1 fee by an applicant who meets the requirements of subsection (1) and presents his or her:
 - Lifetime freshwater fishing license;
 - 2. Lifetime saltwater fishing license;
 - 3. Lifetime hunting license;
 - 4. Lifetime sportsman's license; or
- 5. Lifetime boater safety identification card.

2845 A person may replace his or her identification card before its 2846 expiration date with a card that includes his or her status as a

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lifetime licensee or boater safety cardholder upon surrender of his or her current identification card, payment of a \$2 fee to be deposited into the Highway Safety Operating Trust Fund, and presentation of the person's lifetime license or card. If the sole purpose of the replacement identification card is the inclusion of the applicant's status as a lifetime licensee or cardholder, the replacement identification card must be issued without payment of the tax fee required in s. 322.21(1)(f)3.

- (e)1. Upon request by a person who has a developmental disability, or by a parent or guardian of a child or ward who has a developmental disability, the department shall issue an identification card exhibiting a capital "D" for the person, child, or ward if the person or the parent or guardian of the child or ward submits:
 - a. Payment of a an additional \$1 fee; and
- b. Proof acceptable to the department of a diagnosis by a licensed physician of a developmental disability as defined in s. 393.063.
- 2. The department shall deposit the additional \$1 fee into the Agency for Persons with Disabilities Operations and Maintenance Trust Fund under s. 20.1971(2).
- 3. A replacement identification card that includes the designation may be issued without payment of the $\underline{\text{tax}}$ fee required under s. 322.21(1)(f).
 - 4. The department shall develop rules to facilitate the

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issuance, requirements, and oversight of developmental disability identification cards under this section.

Section 84. Subsection (2) of section 322.12, Florida Statutes, is amended to read:

322.12 Examination of applicants.-

- driver license, including an applicant who is licensed in another state or country, except as otherwise provided in this chapter. A person who holds a learner's driver license as provided for in s. 322.1615 is not required to pay a tax fee for successfully completing the examination showing his or her ability to operate a motor vehicle as provided for herein and need not pay the tax fee for a replacement license as provided in s. 322.17(2).
- Section 85. Paragraph (c) of subsection (1) of section 322.135, Florida Statutes, is amended to read:
 - 322.135 Driver license agents.-
- (1) The department shall, upon application, authorize by interagency agreement any or all of the tax collectors who are constitutional officers under s. 1(d), Art. VIII of the State Constitution in the several counties of the state, subject to the requirements of law, in accordance with rules of the department, to serve as its agent for the provision of specified driver license services.
 - (c) A service fee of \$6.25 must be charged, in addition to

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2898	services pursuant to this chapter. The service fee may not be
2899	charged:
2900	1. More than once per customer during a single visit to a
2901	tax collector's office.
2902	2. For a reexamination requested by the Medical Advisory
2903	Board or required pursuant to s. 322.221.
2904	3. For a voter registration transaction.
2905	4. In violation of any federal or state law.
2906	5. To a veteran receiving any service pursuant to this
2907	chapter, upon presentation of a copy of the veteran's:
2908	a. DD Form 214, issued by the United States Department of
2909	Defense;
2910	b. Veteran health identification card, issued by the
2911	United States Department of Veterans Affairs;
2912	c. Veteran identification card, issued by the United
2913	States Department of Veterans Affairs pursuant to the Veterans
2914	Identification Card Act of 2015, Pub. L. No. 114-31; or

2897 the taxes fees set forth in this chapter, for providing all

(1)(a) The department shall, upon successful completion of

d. Other acceptable form specified by the Department of

Section 86. Paragraphs (a), (c), (d), and (e) of

subsection (1) of section 322.14, Florida Statutes, are amended

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CODING: Words stricken are deletions; words underlined are additions.

322.14 Licenses issued to drivers.-

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Veterans' Affairs.

to read:

all required examinations and payment of the required taxes and fees fee, issue to every qualified applicant a driver license that must bear a color photograph or digital image of the licensee; the name of the state; a distinguishing number assigned to the licensee; and the licensee's full name, date of birth, and residence address; a brief description of the licensee, including, but not limited to, the licensee's gender and height; and the dates of issuance and expiration of the license. A space shall be provided upon which the licensee shall affix his or her usual signature. A license is invalid until it has been signed by the licensee except that the signature of the licensee is not required if it appears thereon in facsimile or if the licensee is not present within the state at the time of issuance.

(c) The international symbol for the deaf and hard of hearing provided in s. 322.051(8)(c) shall be exhibited on the driver license of a person who is deaf or hard of hearing upon the payment of an additional \$1 fee for the license and the presentation of sufficient proof that the person is deaf or hard of hearing as determined by the department. Until a person's license is next renewed, the person may have the symbol added to his or her license upon the surrender of his or her current license, payment of a \$2 fee to be deposited into the Highway Safety Operating Trust Fund, and presentation of sufficient proof that the person is deaf or hard of hearing as determined

by the department. If the applicant is not conducting any other transaction affecting the driver license, a replacement license may be issued with the symbol without payment of the <u>tax</u> fee required in s. 322.21(1)(e).

(d)1. The word "Veteran" must be exhibited on the driver license of a veteran upon the presentation of a copy of the person's:

- a. DD Form 214, issued by the United States Department of Defense;
- b. Veteran health identification card, issued by the
 United States Department of Veterans Affairs;
- c. Veteran identification card, issued by the United States Department of Veterans Affairs pursuant to the Veterans Identification Card Act of 2015, Pub. L. No. 114-31; or
- d. Other acceptable form specified by the Department of Veterans' Affairs.
- 2. Until a veteran's license is next renewed, the veteran may have the word "Veteran" added to his or her license upon surrender of his or her current license and presentation of any of the forms of identification specified in subparagraph 1. If the applicant is not conducting any other transaction affecting the driver license, a replacement license must be issued with the word "Veteran" without payment of the <u>tax</u> fee required in s. 322.21(1)(e).
 - (e) The department shall include symbols representing the

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following on a driver license upon the payment of an additional \$1 fee by an applicant who meets the requirements of s. 322.08 and presents his or her:

- 1. Lifetime freshwater fishing license;
- 2. Lifetime saltwater fishing license;
- 2977 3. Lifetime hunting license;

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322.21(1)(e).

- 2978 4. Lifetime sportsman's license; or
- 2979 5. Lifetime boater safety identification card.

A person may replace his or her driver license before its expiration date with a license that includes his or her status as a lifetime licensee or boater safety cardholder upon surrender of his or her current driver license, payment of a \$2 fee to be deposited into the Highway Safety Operating Trust Fund, and presentation of the person's lifetime license or identification card. If the sole purpose of the replacement driver license is the inclusion of the applicant's status as a lifetime licensee or cardholder, the replacement driver license must be issued without payment of the tax fee required in s.

Section 87. Subsections (1) and (2) of section 322.142, 2993 Florida Statutes, are amended to read:

322.142 Color photographic or digital imaged licenses.—

(1) The department shall, upon receipt of the required taxes and fees fee, issue to each qualified applicant for a

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 driver license a color photographic or digital imaged driver license bearing a fullface photograph or digital image of the licensee. Notwithstanding chapter 761 or s. 761.05, the requirement for a fullface photograph or digital image of the licensee may not be waived. A space shall be provided upon which the licensee shall affix his or her usual signature, as required in s. 322.14, in the presence of an authorized agent of the department so as to ensure that such signature becomes a part of the license.

(2) The department shall, upon receipt of the required taxes and fees fee, issue to each qualified licensee applying for a renewal license in accordance with s. 322.18 a color photographic or digital imaged license as provided for in subsection (1).

Section 88. Paragraph (a) of subsection (1) and subsection (2) of section 322.17, Florida Statutes, are amended to read:

322.17 Replacement licenses and permits.—

(1) (a) In the event that an instruction permit or driver license issued under the provisions of this chapter is lost or destroyed, the person to whom the same was issued may, upon payment of the appropriate taxes fee pursuant to s. 322.21, obtain a replacement upon furnishing proof satisfactory to the department that such permit or license has been lost or destroyed, and further furnishing the full name, date of birth, sex, residence and mailing address, proof of birth satisfactory

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3022 to the department, and proof of identity satisfactory to the 3023 department.

 (2) Upon the surrender of the original license and the payment of the appropriate <u>taxes</u> <u>fees</u> pursuant to s. 322.21, the department shall issue a replacement license to make a change in name, address, or restrictions.

Section 89. Paragraph (a) of subsection (4), and paragraphs (a) and (b) of subsection (8) of section 322.18, Florida Statutes, are amended to read:

322.18 Original applications, licenses, and renewals; expiration of licenses; delinquent licenses.—

- (4) (a) Except as otherwise provided in this chapter, all licenses shall be renewable every 8 years and shall be issued or renewed upon application, payment of the <u>taxes</u> fees required by s. 322.21, and successful passage of any required examination, unless the department has reason to believe that the licensee is no longer qualified to receive a license.
- (8) The department shall issue 8-year renewals using a convenience service without reexamination to drivers who have not attained 80 years of age. The department shall issue 6-year renewals using a convenience service when the applicant has satisfied the requirements of subsection (5).
- (a) If the department determines from its records that the holder of a license about to expire is eligible for renewal, the department shall mail a renewal notice to the licensee at his or

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her last known address, not less than 30 days prior to the licensee's birthday. The renewal notice shall direct the licensee to appear at a driver license office for in-person renewal or to transmit the completed renewal notice and the taxes fees required by s. 322.21 to the department using a convenience service.

 (b) Upon receipt of a properly completed renewal notice, payment of the required <u>taxes and</u> fees, and upon determining that the licensee is still eligible for renewal, the department shall send a new license to the licensee as evidence that the license term has been extended.

Section 90. Subsections (1), (4), (5), (7), and (8) of section 322.21, Florida Statutes, are amended to read:

- 322.21 License $\underline{\text{taxes}}$ $\underline{\text{fees}}$; procedure for handling and collecting taxes and fees $\underline{\text{fees}}$.
 - (1) Except as otherwise provided herein, the tax fee for:
- (a) An original or renewal commercial driver license is \$75, which shall include the $\underline{\text{tax}}$ fee for driver education provided by s. 1003.48. However, if an applicant has completed training and is applying for employment or is currently employed in a public or nonpublic school system that requires the commercial license, the $\underline{\text{tax}}$ fee is the same as for a Class E driver license. A delinquent fee of \$15 shall be added for a renewal within 12 months after the license expiration date.
 - (b) An original Class E driver license is \$48, which

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includes the tax fee for driver education provided by s. 1003.48. However, if an applicant has completed training and is applying for employment or is currently employed in a public or nonpublic school system that requires a commercial driver license, the tax fee is the same as for a Class E license.

- (c) The renewal or extension of a Class E driver license or of a license restricted to motorcycle use only is \$48, except that a delinquent fee of \$15 shall be added for a renewal or extension made within 12 months after the license expiration date. The <u>tax</u> fee provided in this paragraph includes the <u>tax</u> fee for driver education provided by s. 1003.48.
- (d) An original driver license restricted to motorcycle use only is \$48, which includes the $\underline{\text{tax}}$ fee for driver education provided by s. 1003.48.
- (e) A replacement driver license issued pursuant to s. 322.17 is \$25. Of this amount \$7 shall be deposited into the Highway Safety Operating Trust Fund and \$18 shall be deposited into the General Revenue Fund. Beginning July 1, 2015, or upon completion of the transition of driver license issuance services, if the replacement driver license is issued by the tax collector, the tax collector shall retain the \$7 that would otherwise be deposited into the Highway Safety Operating Trust Fund and the remaining revenues shall be deposited into the General Revenue Fund.
 - (f) An original, renewal, or replacement identification

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card issued pursuant to s. 322.051 is \$25, except that an applicant who presents evidence satisfactory to the department that he or she is homeless as defined in s. 414.0252(7); his or her annual income is at or below 100 percent of the federal poverty level; or he or she is a juvenile offender who is in the custody or under the supervision of the Department of Juvenile Justice, is receiving services pursuant to s. 985.461, and whose identification card is issued by the department's mobile issuing units is exempt from such tax fee. Funds collected from taxes fees for original, renewal, or replacement identification cards shall be distributed as follows:

- 1. For an original identification card issued pursuant to s. 322.051, the $\underline{\text{tax}}$ fee shall be deposited into the General Revenue Fund.
- 2. For a renewal identification card issued pursuant to s. 322.051, \$6 shall be deposited into the Highway Safety Operating Trust Fund, and \$19 shall be deposited into the General Revenue Fund.
- 3. For a replacement identification card issued pursuant to s. 322.051, \$9 shall be deposited into the Highway Safety Operating Trust Fund, and \$16 shall be deposited into the General Revenue Fund. Beginning July 1, 2015, or upon completion of the transition of the driver license issuance services, if the replacement identification card is issued by the tax collector, the tax collector shall retain the \$9 that would

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otherwise be deposited into the Highway Safety Operating Trust Fund and the remaining revenues shall be deposited into the General Revenue Fund.

- (g) Each endorsement required by s. 322.57 is \$7.
- (h) A hazardous-materials endorsement, as required by s. 322.57(1)(e), shall be set by the department by rule and must reflect the cost of the required criminal history check, including the cost of the state and federal fingerprint check, and the cost to the department of providing and issuing the license. The <u>tax fee</u> shall not exceed \$100. This <u>tax fee</u> shall be deposited in the Highway Safety Operating Trust Fund. The department may adopt rules to administer this section.
- (4) If the department determines from its records or is otherwise satisfied that the holder of a license about to expire is entitled to have it renewed, the department shall mail a renewal notice to the licensee at his or her last known address, within 30 days before the licensee's birthday. The licensee shall be issued a renewal license, after reexamination, if required, during the 30 days immediately preceding his or her birthday upon presenting a renewal notice, his or her current license, and the <u>tax</u> fee for renewal to the department at any driver license examining office.
- (5) The department shall collect and transmit all $\underline{\text{taxes}}$ fees received by it under this section to the Chief Financial Officer to be deposited into the General Revenue Fund, and

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sufficient funds for the necessary expenses of the department shall be included in the appropriations act. The $\underline{\text{taxes}}$ fees shall be used for the maintenance and operation of the department.

- (7) Any veteran honorably discharged from the Armed Forces who has been issued a valid identification card by the Department of Veterans' Affairs in accordance with s. 295.17, has been determined by the United States Department of Veterans Affairs or its predecessor to have a 100-percent total and permanent service-connected disability rating for compensation, or has been determined to have a service-connected total and permanent disability rating of 100 percent, is in receipt of disability retirement pay from any branch of the United States Armed Services, and who is qualified to obtain a driver license under this chapter is exempt from all <u>taxes</u> fees required by this section.
- (8) A person who applies for reinstatement following the suspension or revocation of the person's driver license must pay a service tax fee of \$45 following a suspension, and \$75 following a revocation, which is in addition to the tax fee for a license. A person who applies for reinstatement of a commercial driver license following the disqualification of the person's privilege to operate a commercial motor vehicle shall pay a service tax fee of \$75, which is in addition to the tax fee for a license. The department shall collect all of these

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3172 <u>taxes</u> fees at the time of reinstatement. The department shall issue proper receipts for such <u>taxes</u> fees and shall promptly transmit all funds received by it as follows:

(a) Of the \$45 $\underline{\text{tax}}$ fee received from a licensee for reinstatement following a suspension:

- 1. If the reinstatement is processed by the department, the department shall deposit \$15 in the General Revenue Fund and \$30 in the Highway Safety Operating Trust Fund.
- 2. If the reinstatement is processed by the tax collector, \$15, less the general revenue service charge set forth in s. 215.20(1), shall be retained by the tax collector, \$15 shall be deposited into the Highway Safety Operating Trust Fund, and \$15 shall be deposited into the General Revenue Fund.
- (b) Of the $$75 \times $75 \times $100 \times $75 \times $100 \times $1000 \times $100 \times $100 \times $100 \times $100 \times $100 \times $1000 \times $1000 \times $1000 \times 1
- 1. If the reinstatement is processed by the department, the department shall deposit \$35 in the General Revenue Fund and \$40 in the Highway Safety Operating Trust Fund.
- 2. If the reinstatement is processed by the tax collector, \$20, less the general revenue service charge set forth in s. 215.20(1), shall be retained by the tax collector, \$20 shall be deposited into the Highway Safety Operating Trust Fund, and \$35 shall be deposited into the General Revenue Fund.
- If the revocation or suspension of the driver license was for a

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violation of s. 316.193, or for refusal to submit to a lawful breath, blood, or urine test, an additional tax fee of \$130 must be charged. However, only one \$130 tax fee may be collected from one person convicted of violations arising out of the same incident. The department shall collect the \$130 tax fee and deposit the tax fee into the Highway Safety Operating Trust Fund at the time of reinstatement of the person's driver license, but the tax fee may not be collected if the suspension or revocation is overturned. If the revocation or suspension of the driver license was for a conviction for a violation of s. 817.234(8) or (9) or s. 817.505, an additional tax fee of \$180 is imposed for each offense. The department shall collect and deposit the additional tax fee into the Highway Safety Operating Trust Fund at the time of reinstatement of the person's driver license.

Section 91. Subsection (1) of section 322.22, Florida Statutes, is amended to read:

- 322.22 Authority of department to cancel or refuse to issue or renew license.—
- (1) The department may cancel or withhold issuance or renewal of any driver license, upon determining that the licensee was not entitled to the issuance thereof, or that the licensee failed to give the required or correct information in his or her application or committed any fraud in making such application, or that the licensee has two or more licenses on file with the department, each in a different name but bearing

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the photograph of the licensee, unless the licensee has complied with the requirements of this chapter in obtaining the licenses. The department may cancel or withhold issuance or renewal of any driver license, identification card, vehicle or vessel registration, or fuel-use decal if the licensee fails to pay the correct taxes and fees fee or pays for any driver license, identification card, vehicle or vessel registration, or fuel-use decal; pays any tax liability, penalty, or interest specified in chapter 207; or pays any administrative, delinquency, or reinstatement tax fee by a dishonored check.

- Section 92. Subsection (4) and paragraph (a) of subsection (7) of section 322.251, Florida Statutes, are amended to read:

 322.251 Notice of cancellation, suspension, revocation, or
- 3235 disqualification of license.—
 - (4) A person whose privilege to operate a commercial motor vehicle is temporarily disqualified may, upon surrendering his or her commercial driver license, be issued a Class E driver license, valid for the length of his or her unexpired commercial driver license, at no cost. Such person may, upon the completion of his or her disqualification, be issued a commercial driver license, of the type disqualified, for the remainder of his or her unexpired license period. Any such person shall pay the reinstatement tax fee provided in s. 322.21 before being issued a commercial driver license.
 - (7) (a) A person whose driving privilege is suspended or

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revoked pursuant to s. 832.09 shall be notified, pursuant to this section, and the notification shall direct the person to surrender himself or herself to the sheriff who entered the warrant to satisfy the conditions of the warrant. A person whose driving privilege is suspended or revoked under this subsection shall not have his or her driving privilege reinstated for any reason other than:

- 1. Full payment of any restitution, court costs, and fees incurred as a result of a warrant or capias being issued pursuant to s. 832.09;
- 2. The cancellation of the warrant or capias from the Department of Law Enforcement recorded by the entering agency; and
- 3. The payment of an additional $\underline{\text{tax}}$ fee of \$10 to the Department of Highway Safety and Motor Vehicles to be paid into the Highway Safety Operating Trust Fund; or
- 4. The department has modified the suspension or revocation of the license pursuant to s. 322.271 restoring the driving privilege solely for business or employment purposes.
- Section 93. Subsection (2) of section 322.29, Florida Statutes, is amended to read:
 - 322.29 Surrender and return of license.-
- 3269 (2) Notwithstanding subsection (1), an examination is not required for the return of a license suspended under s. 318.15 or s. 322.245 unless an examination is otherwise required by

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3272 this chapter. A person applying for the return of a license suspended under s. 318.15 or s. 322.245 must present to the 3273 3274 department certification from the court that he or she has 3275 complied with all obligations and penalties imposed pursuant to 3276 s. 318.15 or, in the case of a suspension pursuant to s. 3277 322.245, that he or she has complied with all directives of the 3278 court and the requirements of s. 322.245 and shall pay to the 3279 department a nonrefundable service tax fee of \$60, of which 3280 \$37.50 shall be deposited into the General Revenue Fund and 3281 \$22.50 shall be deposited into the Highway Safety Operating Trust Fund. If reinstated by the clerk of the court or tax 3282 3283 collector, \$37.50 shall be retained and \$22.50 shall be remitted 3284 to the Department of Revenue for deposit into the Highway Safety 3285 Operating Trust Fund. However, the service tax fee is not 3286 required if the person is required to pay a \$45 tax fee or \$75 3287 tax fee under s. 322.21(8). 3288 Section 94. Paragraph (d) of subsection (4) of section 3289 376.307, Florida Statutes, is amended to read: 3290 376.307 Water Quality Assurance Trust Fund. -3291

- The trust fund shall be funded as follows:
- The surtax fee on the retail sale of lead-acid batteries credited to the Water Quality Assurance Trust Fund under s. 403.7185.
- Section 95. Paragraph (a) of subsection (2) of section 3295 3296 395.003, Florida Statutes, is amended to read:

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CODING: Words stricken are deletions; words underlined are additions.

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395.003 Licensure; denial, suspension, and revocation.—
(2)(a) In addition to the requirements in part II of chapter 408, the agency shall, at the request of a licensee, issue a single license to a licensee for facilities located on separate premises. Such a license shall specifically state the location of the facilities, the services, and the licensed beds available on each separate premises. If a licensee requests a single license, the licensee shall designate which facility or office is responsible for receipt of information, payment of taxes and fees, service of process, and all other activities necessary for the agency to carry out the provisions of this part.

Section 96. Subsections (2) through (5) of section 395.701, Florida Statutes, are amended to read:

- 395.701 Annual <u>taxes</u> assessments on net operating revenues for inpatient and outpatient services to fund public medical assistance; administrative fines for failure to pay <u>taxes</u> assessments when due; exemption.—
- (2) (a) There is imposed upon each hospital <u>a tax</u> an assessment in an amount equal to 1.5 percent of the annual net operating revenue for inpatient services for each hospital, such revenue to be determined by the agency, based on the actual experience of the hospital as reported to the agency. Within 6 months after the end of each hospital fiscal year, the agency shall certify the amount of the tax assessment for each

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hospital. The <u>tax</u> assessment shall be payable to and collected by the agency in equal quarterly amounts, on or before the first day of each calendar quarter, beginning with the first full calendar quarter that occurs after the agency certifies the amount of the <u>tax</u> assessment for each hospital. All moneys collected pursuant to this subsection shall be deposited into the Public Medical Assistance Trust Fund.

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There is imposed upon each hospital a tax an assessment in an amount equal to 1 percent of the annual net operating revenue for outpatient services for each hospital, such revenue to be determined by the agency, based on the actual experience of the hospital as reported to the agency. While prior year report worksheets may be reconciled to the hospital's audited financial statements, no additional audited financial components may be required for the purposes of determining the amount of the tax assessment imposed pursuant to this section other than those in effect on July 1, 2000. Within 6 months after the end of each hospital fiscal year, the agency shall certify the amount of the tax assessment for each hospital. The tax assessment shall be payable to and collected by the agency in equal quarterly amounts, on or before the first day of each calendar quarter, beginning with the first full calendar quarter that occurs after the agency certifies the amount of the tax assessment for each hospital. All moneys collected pursuant to this subsection shall be deposited into the Public Medical

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- (3) The agency shall impose an administrative fine, not to exceed \$500 per day, for failure of any hospital to pay its tax assessment by the first day of the calendar quarter on which it is due. The failure of a hospital to pay its tax assessment within 30 days after the tax assessment is due is ground for the agency to impose an administrative fine not to exceed \$5,000 per day.
- The purchaser, successor, or assignee of a facility subject to the agency's jurisdiction shall assume full liability for any taxes imposed under this section, assessments, fines, or penalties of the facility or its employees, regardless of when identified. Such taxes imposed under this section, assessments, fines, or penalties shall be paid by the employee, owner, or licensee who incurred them, within 15 days of the sale, transfer, or assignment. However, the purchaser, successor, or assignee of the facility may withhold such taxes imposed under this section, assessments, fines, or penalties from purchase moneys or payment due to the seller, transferor, or employee, and shall make such payment on behalf of the seller, transferor, or employee. Any employer, purchaser, successor, or assignee who fails to withhold sufficient funds to pay assessments, fines, or penalties arising under the provisions of chapter 408 shall make such payments within 15 days of the date of the transfer, purchase, or assignment. Failure by the transferee to make

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payments as provided in this subsection shall subject such transferee to the penalties and assessments provided in chapter 408. Further, in the event of sale, transfer, or assignment of any facility under the agency's jurisdiction, future taxes assessments shall be based upon the most recently available prior year report or audited actual experience for the facility. It shall be the responsibility of the new owner or licensee to require the production of the audited financial data for the period of operation of the prior owner. If the transferee fails to obtain current audited financial data from the previous owner or licensee, the new owner shall be assessed based upon the most recent year of operation for which 12 months of audited actual experience are available or upon a reasonable estimate of 12 months of full operation as calculated by the agency.

Medicaid covered days during the most recent fiscal year may elect to have its <u>tax</u> <u>assessment</u> imposed pursuant to subsection (2) deducted from any Medicaid disproportionate share payment due to such hospital for the quarter ending 6 months after the <u>tax</u> <u>assessment</u> due date. If the <u>tax</u> <u>assessment</u> is greater than the disproportionate share payment, or if no disproportionate share payment is due the hospital, the difference, or full amount of the <u>tax</u> <u>assessment</u> in cases in which no payment is due, shall be paid on or before the date the disproportionate share payment is made or would have been made.

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Section 97. Section 395.7015, Florida Statutes, is repealed.

 Section 98. Section 395.7016, Florida Statutes, is amended to read:

appropriate each fiscal year from either the General Revenue Fund or the Agency for Health Care Administration Tobacco Settlement Trust Fund an amount sufficient to replace the funds lost due to reduction by chapter 2000-256, Laws of Florida, of the assessment on other health care entities under s. 395.7015, and the reduction by chapter 2000-256, Laws of Florida, in the assessment on hospitals under s. 395.701, and to maintain federal approval of the reduced amount of funds deposited into the Public Medical Assistance Trust Fund under s. 395.701, as state match for the state's Medicaid program.

Section 99. Section 403.718, Florida Statutes, is amended to read:

403.718 Waste tire surtaxes fees.-

(1) For the privilege of engaging in business, a <u>surtax</u> fee for each new motor vehicle tire sold at retail, including those sold to any governmental entity, is imposed on any person engaging in the business of making retail sales of new motor vehicle tires within this state. The <u>surtax</u> fee imposed under this section shall be stated separately on the invoice to the purchaser. Such surtax fee shall be imposed at the rate of \$1

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for each new tire sold. The <u>surtax</u> fee imposed shall be paid to the Department of Revenue on or before the 20th day of the month following the month in which the sale occurs. For purposes of this section, a motor vehicle tire sold at retail includes such tires when sold as a component part of a motor vehicle. The terms "sold at retail" and "retail sales" do not include the sale of new motor vehicle tires to a person solely for the purpose of resale provided the subsequent retail sale in this state is subject to the <u>surtax</u> fee. This <u>surtax</u> fee does not apply to recapped tires. Such <u>surtax</u> fee shall be subject to all applicable taxes imposed in chapter 212.

- (2) The <u>surtax</u> <u>fee</u> imposed by this section shall be reported to the Department of Revenue. The payment shall be accompanied by such form as the Department of Revenue may prescribe. The proceeds of the waste tire <u>surtax</u> <u>fee</u>, less administrative costs, shall be transferred by the Department of Revenue into the Solid Waste Management Trust Fund. For the purposes of this section, "proceeds" of the <u>surtax</u> <u>fee</u> means all funds collected and received by the department hereunder, including interest and penalties on delinquent <u>surtaxes</u> <u>fees</u>. The amount deducted for the costs of administration must not exceed 3 percent of the total revenues collected hereunder and may include only those costs reasonably attributable to the surtax <u>fee</u>.
 - (3) (a) The Department of Revenue shall administer,

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collect, and enforce the <u>surtax</u> fee authorized under this section pursuant to the same procedures used in the administration, collection, and enforcement of the general state sales tax imposed under chapter 212, except as provided in this section. The provisions of this section regarding the authority to audit and make assessments, keeping of books and records, and interest and penalties on delinquent <u>surtaxes</u> fees apply. The <u>surtax</u> fee shall not be included in the computation of estimated taxes pursuant to s. 212.11 nor shall the dealer's credit for collecting taxes or fees in s. 212.12 apply to this surtax fee.

(b) The Department of Revenue is authorized to employ persons and incur other expenses for which funds are appropriated by the Legislature. The department is empowered to adopt such rules and shall prescribe and publish such forms as are necessary to effectuate the purposes of this section. The department is authorized to establish audit procedures and to assess delinquent taxes fees.

Section 100. Section 403.7185, Florida Statutes, is amended to read:

403.7185 Lead-acid battery surtaxes fees.-

(1) For the privilege of engaging in business, a <u>surtax</u> fee for each new or remanufactured lead-acid battery sold at retail, including those sold to any governmental entity, is imposed on any person engaging in the business of making retail sales of lead-acid batteries within this state. Such <u>surtax</u> fee

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shall be imposed at the rate of \$1.50 for each new or remanufactured lead-acid battery sold. However, the surtax fee shall not be imposed on any battery which has previously been taxed pursuant to s. 206.9935(2), provided the person claiming exemption from the tax can document payment of such tax. The surtax fee imposed shall be paid to the Department of Revenue on or before the 20th day of the month following the calendar month in which the sale occurs. The department may authorize a quarterly return under the conditions described in s. 212.11(1)(c). A dealer selling motor vehicles, vessels, or aircraft at retail can purchase lead-acid batteries exempt as a sale for resale by presenting a sales tax resale certificate. However, if a dealer thereafter withdraws any such battery from inventory to put into a new or used motor vehicle, vessel, or aircraft for sale, to use on her or his own motor vehicle, vessel, or aircraft, to give away, or any purpose other than for resale, the dealer will owe the surtax fee at the time the battery is withdrawn from inventory. If the dealer sells the battery at retail, that sale will be subject to the surtax fee. If the dealer sells it to a purchaser who presents her or him a sales tax resale certificate, the dealer will owe no surtax fee. The terms "sold at retail" and "retail sales" do not include the sale of lead-acid batteries to a person solely for the purpose of resale; however, a subsequent retail sale of a new or remanufactured battery in this state is subject to the surtax

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 fee one time. Such surtax fee shall be subject to all applicable taxes imposed in chapter 212. The provisions of s. 212.07(4) shall not apply to the provisions of this section. When a sale of a lead-acid battery, upon which the surtax fee has been paid, is canceled or the battery is returned to the seller, and the sale price, taxes, and surtaxes fees are refunded in full to the purchaser, the seller may take credit for the surtax fee previously paid. If, instead of refunding the purchase price of the battery, the customer is given a new or remanufactured battery in exchange for the returned battery, the dealer cannot take credit for the surtax fee on the returned battery, but no surtax fee is due on the new or remanufactured battery that is given in exchange. However, no credit shall be taken by the dealer for returns resulting in partial refunds or partial credits on purchase of replacement batteries.

reported to the Department of Revenue. The payment shall be accompanied by such form as the Department of Revenue may prescribe. The proceeds of the lead-acid battery <u>surtax</u> fee, less administrative costs, shall be transferred by the Department of Revenue into the Water Quality Assurance Trust Fund. For the purposes of this section, "proceeds" of the <u>surtax</u> fee shall mean all funds collected and received by the department hereunder, including interest and penalties on delinquent <u>surtaxes</u> fees. The amount deducted for the costs of

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administration shall not exceed 3 percent of the total revenues collected hereunder and shall be only those costs reasonably attributable to the surtax fee.

- (3) (a) The Department of Revenue shall administer, collect, and enforce the <u>surtax</u> <u>fee</u> authorized under this section pursuant to the same procedures used in the administration, collection, and enforcement of the general state sales tax imposed under chapter 212, except as provided in this section. The provisions of chapter 212 regarding the authority to audit and make assessments, keeping of books and records, and interest and penalties on delinquent <u>surtaxes</u> <u>fees</u> shall apply. The <u>surtax</u> <u>fee</u> shall not be included in the computation of estimated taxes pursuant to s. 212.11, nor shall the dealer's credit for collecting taxes or fees in s. 212.12 or the exemptions in chapter 212 apply to this surtax <u>fee</u>.
- (b) The Department of Revenue is authorized to employ persons and incur other expenses for which funds are appropriated by the Legislature. The department is empowered to adopt such rules and shall prescribe and publish such forms as may be necessary to effectuate the purposes of this section. The department is authorized to establish audit procedures and to assess delinquent <u>surtaxes</u> fees.

Section 101. Subsection (19) of section 408.07, Florida Statutes, is amended to read:

408.07 Definitions.—As used in this chapter, with the

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3547 exception of ss. 408.031-408.045, the term:

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(19) "Freestanding" means that a health facility bills and receives revenue which is not directly subject to the hospital tax assessment for the Public Medical Assistance Trust Fund as described in s. 395.701.

Section 102. Subsection (1) of section 427.0159, Florida Statutes, are amended to read:

427.0159 Transportation Disadvantaged Trust Fund.-

(1) There is established in the State Treasury the Transportation Disadvantaged Trust Fund to be administered by the Commission for the Transportation Disadvantaged. All <u>taxes</u> fees collected for the transportation disadvantaged program under s. 320.03(9) shall be deposited in the trust fund.

Section 103. Subsection (4) of section 605.0113, Florida Statutes, is amended to read:

605.0113 Registered agent.-

(4) The department shall maintain an accurate record of the registered agent and registered office for service of process and shall promptly furnish information disclosed thereby upon request and payment of the required tax fee.

Section 104. Subsection (3) of section 605.0118, Florida Statutes, is amended to read:

605.0118 Delivery of record.-

(3) If a check is mailed to the department for payment of an annual report $\frac{\tan x}{\tan x}$ fee or the annual $\frac{\tan x}{\tan x}$ required under s.

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607.193, the check shall be deemed to have been received by the department as of the postmark date appearing on the envelope or package transmitting the check if the envelope or package is received by the department.

Section 105. Subsection (1) of section 605.0206, Florida Statutes, is amended to read:

605.0206 Filing requirements.—

 (1) A record authorized or required to be delivered to the department for filing under this chapter must be captioned to describe the record's purpose, be in a medium authorized by the department, and be delivered to the department. If all filing taxes fees are paid, the department shall file the record unless the department determines that the record does not comply with the filing requirements.

Section 106. Subsection (5) of section 605.0209, Florida Statutes, is amended to read:

605.0209 Correcting filed record.

(5) A statement of correction that is filed to correct false, misleading, or fraudulent information is not subject to a <u>tax or</u> fee of the department if the statement of correction is delivered to the department within 15 days after the notification of filing sent pursuant to s. 605.0210.

Section 107. Subsections (1) and (2) of section 605.0211, Florida Statutes, are amended to read:

605.0211 Certificate of status.-

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(1) The department, upon request and payment of the requisite tax fee, shall issue a certificate of status for a limited liability company if the records filed in the department show that the department has accepted and filed the company's articles of organization. A certificate of status must state the following:

(a) The company's name.

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- (b) That the company was organized under the laws of this state and the date of organization.
- (c) Whether all taxes and fees due to the department under this chapter have been paid.
- (d) If the company's most recent annual report required under s. 605.0212 has not been filed by the department.
- (e) If the department has administratively dissolved the company or received a record notifying the department that the company has been dissolved by judicial action pursuant to s. 605.0705.
- (f) If the department has filed articles of dissolution for the company.
- (g) If the department has accepted and filed a statement of termination.
- (2) The department, upon request and payment of the requisite <u>tax</u> fee, shall furnish a certificate of status for a foreign limited liability company if the records filed show that the department has filed a certificate of authority. A

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3622 certificate of status for a foreign limited liability company 3623 must state the following:

- (a) The foreign limited liability company's name and a current alternate name adopted under s. 605.0906(1) for use in this state.
- (b) That the foreign limited liability company is authorized to transact business in this state.
- (c) Whether all <u>taxes</u>, fees, and penalties due to the department under this chapter or other law have been paid.
- (d) If the foreign limited liability company's most recent annual report required under s. 605.0212 has not been filed by the department.
 - (e) If the department has:

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- 1. Revoked the foreign limited liability company's certificate of authority; or
- 2. Filed a notice of withdrawal of certificate of authority.
- Section 108. Subsection (6) of section 605.0212, Florida Statutes, is amended to read:
 - 605.0212 Annual report for department.-
- (6) A limited liability company or foreign limited liability company that fails to file an annual report that complies with the requirements of this section may not maintain or defend any action in a court of this state until the report is filed and all taxes, fees, and penalties due under this

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chapter are paid, and shall be subject to dissolution or cancellation of its certificate of authority to transact business as provided in this chapter.

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Section 109. Section 605.0213, Florida Statutes, is amended to read:

605.0213 <u>Taxes</u> Fees of the department.—The <u>taxes</u> fees of the department under this chapter are as follows:

- (1) For furnishing a certified copy, \$30.
- (2) For filing original articles of organization or articles of revocation of dissolution, \$100.
- (3) For filing a foreign limited liability company's application for a certificate of authority to transact business, \$100.
- (4) For filing a certificate of merger of limited liability companies or other business entities, \$25 per constituent party to the merger, unless a specific <u>tax</u> fee is required for a party under other applicable law.
 - (5) For filing an annual report, \$50.
- (6) For filing an application for reinstatement after an administrative or judicial dissolution or a revocation of authority to transact business, \$100.
- (7) For filing a certificate designating a registered agent or changing a registered agent, \$25.
- (8) For filing a registered agent's statement of resignation from an active limited liability company, \$85.

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3672	(9) For filing a registered agent's statement of
3673	resignation from a dissolved limited liability company, \$25.
3674	(10) For filing a certificate of conversion of a limited
3675	liability company, \$25.
3676	(11) For filing any other limited liability company
3677	document, \$25.
3678	(12) For furnishing a certificate of status, \$5.
3679	Section 110. Subsection (3) of section 605.0707, Florida
3680	Statutes, is amended to read:
3681	605.0707 Articles of dissolution; filing of articles of
3682	dissolution
3683	(3) The articles of dissolution of the limited liability
3684	company shall be delivered to the department. If the department
3685	finds that the articles of dissolution conform to law, it shall,
3686	when all taxes and fees have been paid as prescribed in this
3687	chapter, file the articles of dissolution and issue a
3688	certificate of dissolution.
3689	Section 111. Paragraph (b) of subsection (1) of section
3690	605.0714, Florida Statutes, is amended to read:
3691	605.0714 Administrative dissolution
3692	(1) The department may dissolve a limited liability
3693	company administratively if the company does not:
3694	(b) Pay a tax , fee, or penalty due to the department under
3695	this chapter;
3606	Section 112 Subsections (1) (2) and (3) of section

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3697 605.0715, Florida Statutes, are amended to read:

605.0715 Reinstatement.-

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- (1) A limited liability company that is administratively dissolved under s. 605.0714 or former s. 608.4481 may apply to the department for reinstatement at any time after the effective date of dissolution. The company must submit all <u>taxes</u>, fees, and penalties then owed by the company at the rates provided by law at the time the company applies for reinstatement, together with an application for reinstatement prescribed and furnished by the department, which is signed by both the registered agent and an authorized representative of the company and states:
 - (a) The name of the limited liability company.
- (b) The street address of the company's principal office and mailing address.
 - (c) The date of the company's organization.
- (d) The company's federal employer identification number or, if none, whether one has been applied for.
- (e) The name, title or capacity, and address of at least one person who has authority to manage the company.
- (f) Additional information that is necessary or appropriate to enable the department to carry out this chapter.
- (2) In lieu of the requirement to file an application for reinstatement as described in subsection (1), an administratively dissolved limited liability company may submit all taxes, fees, and penalties owed by the company to the

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<u>department</u> at the rates provided by law at the time the company applies for reinstatement, together with a current annual report, signed by both the registered agent and an authorized representative of the company, which contains the information described in subsection (1).

- (3) If the department determines that an application for reinstatement contains the information required under subsection (1) or subsection (2) and that the information is correct, upon payment of all required <u>taxes</u> fees and penalties <u>owed to the</u> <u>department</u>, the department shall reinstate the limited liability company.
- Section 113. Paragraph (f) of subsection (1) of section 605.0902, Florida Statutes, is amended to read:
 - 605.0902 Application for certificate of authority.-
- (1) A foreign limited liability company may not transact business in this state until it obtains a certificate of authority from the department. A foreign limited liability company may apply for a certificate of authority to transact business in this state by delivering an application to the department for filing. Such application must be made on forms prescribed by the department. The application must contain the following:
- (f) Additional information as may be necessary or appropriate in order to enable the department to determine whether the foreign limited liability company is entitled to

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file an application for a certificate of authority to transact
business in this state and to determine and assess the <u>taxes and</u>
fees as prescribed in this chapter.

Section 114. Subsection (1) of section 605.0903, Florida Statutes, is amended to read:

605.0903 Effect of a certificate of authority.-

(1) Unless the department determines that an application for a certificate of authority of a foreign limited liability company to transact business in this state does not comply with the filing requirements of this chapter, the department shall, upon payment of all filing taxes fees, authorize the foreign limited liability company to transact business in this state and file the application for a certificate of authority.

Section 115. Subsection (7) of section 605.0904, Florida Statutes, is amended to read:

605.0904 Effect of failure to have certificate of authority.—

(7) A foreign limited liability company that transacts business in this state without obtaining a certificate of authority is liable to this state for the years or parts thereof during which it transacted business in this state without obtaining a certificate of authority in an amount equal to all taxes, fees, and penalties that would have been imposed by this chapter upon the foreign limited liability company had it duly applied for and received a certificate of authority to transact

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business in this state as required under this chapter. In addition to the payments thus prescribed, the foreign limited liability company is liable for a civil penalty of at least \$500 but not more than \$1,000 for each year or part thereof during which it transacts business in this state without a certificate of authority. The department may collect all penalties due under this subsection.

 Section 116. Paragraph (b) of subsection (1) of section 605.0908, Florida Statutes, is amended to read:

605.0908 Revocation of certificate of authority.-

- (1) A certificate of authority of a foreign limited liability company to transact business in this state may be revoked by the department if:
- (b) The foreign limited liability company does not pay a tax, fee, or penalty due to the department under this chapter; Section 117. Subsections (1), (2), and (3) of section 605.0909, Florida Statutes, are amended to read:
- 605.0909 Reinstatement following revocation of certificate of authority.—
- (1) A foreign limited liability company whose certificate of authority has been revoked may apply to the department for reinstatement at any time after the effective date of the revocation. The foreign limited liability company applying for reinstatement must submit all <u>taxes</u>, fees, and penalties then owed by the foreign limited liability company to the department

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at rates provided by law at the time the foreign limited liability company applies for reinstatement, together with an application for reinstatement prescribed and furnished by the department, which is signed by both the registered agent and an authorized representative of the company and states:

- (a) The name under which the foreign limited liability company is registered to transact business in this state.
- (b) The street address of the company's principal office and its mailing address.
- (c) The jurisdiction of the company's formation and the date on which it became qualified to transact business in this state.
- (d) The company's federal employer identification number or, if none, whether one has been applied for.
- (e) The name, title or capacity, and address of at least one person who has authority to manage the company.
- (f) Additional information that is necessary or appropriate to enable the department to carry out this chapter.
- (2) In lieu of the requirement to file an application for reinstatement as described in subsection (1), a foreign limited liability company whose certificate of authority has been revoked may submit all <u>taxes</u>, fees, and penalties owed by the company to the department at the rates provided by law at the time the company applies for reinstatement, together with a current annual report, signed by both the registered agent and

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an authorized representative of the company, which contains the information described in subsection (1).

- (3) If the department determines that an application for reinstatement contains the information required under subsection (1) or subsection (2) and that the information is correct, upon payment of all required <u>taxes</u>, fees, and penalties <u>owed to the department</u>, the department shall reinstate the foreign limited liability company's certificate of authority.
- Section 118. Section 607.0122, Florida Statutes, is amended to read:
 - 607.0122 <u>Taxes</u> Fees for filing documents and issuing certificates.—The Department of State shall collect the following <u>taxes</u> fees when the documents described in this section are delivered to the department for filing:
 - (1) Articles of incorporation: \$35.

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- (2) Application for registered name: \$87.50.
- (3) Application for renewal of registered name: \$87.50.
- (4) Corporation's statement of change of registered agent or registered office or both if not included on the annual report: \$35.
- (5) Designation of and acceptance by registered agent: \$35.
- (6) Agent's statement of resignation from active corporation: \$87.50.
 - (7) Agent's statement of resignation from an inactive

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3847	corporation: \$35.
3848	(8) Amendment of articles of incorporation: \$35.
3849	(9) Restatement of articles of incorporation with
3850	amendment of articles: \$35.
3851	(10) Articles of merger or share exchange for each party
3852	thereto: \$35.
3853	(11) Articles of dissolution: \$35.
3854	(12) Articles of revocation of dissolution: \$35.
3855	(13) Application for reinstatement following
3856	administrative dissolution: \$600.
3857	(14) Application for certificate of authority to transact
3858	business in this state by a foreign corporation: \$35.
3859	(15) Application for amended certificate of authority:
3860	\$35.
3861	(16) Application for certificate of withdrawal by a
3862	foreign corporation: \$35.
3863	(17) Annual report: \$61.25.
3864	(18) Articles of correction: \$35.
3865	(19) Application for certificate of status: \$8.75.
3866	(20) Certificate of domestication of a foreign
3867	corporation: \$50.
3868	(21) Certified copy of document: \$52.50.
3869	(22) Serving as agent for substitute service of process:
3870	\$87.50.
3871	(23) Supplemental corporate tax fee : \$88.75.

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3872	(24) Any other document required or permitted to be filed
3873	by this act: \$35.
3874	Section 119. Subsection (4) of section 607.0124, Florida
3875	Statutes, is amended to read:
3876	607.0124 Correcting filed document.—
3877	(4) Articles of correction that are filed to correct
3878	false, misleading, or fraudulent information are not subject to
3879	a \underline{tax} \underline{fee} of the Department of State if the articles of
3880	correction are delivered to the Department of State within 15
3881	days after the notification of filing sent pursuant to s.
3882	607.0125(2).
3883	Section 120. Subsection (5) of section 607.0125, Florida
3884	Statutes, is amended to read:
3885	607.0125 Filing duties of Department of State
3886	(5) If not otherwise provided by law and the provisions of
3887	this act, the Department of State shall determine, by rule, the
3888	appropriate format for, number of copies of, manner of execution
3889	of, method of electronic transmission of, and amount of and
3890	method of payment of \underline{taxes} \underline{fees} for, any document placed under
3891	its jurisdiction.
3892	Section 121. Paragraph (c) of subsection (2) of section
3893	607.0128, Florida Statutes, is amended to read:
3894	607.0128 Certificate of status
3895	(2) A certificate of status or authorization sets forth:
3896	(c) That all $taxes$, fees, and penalties owed to the

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3897	department have been paid, if:
3898	1. Payment is reflected in the records of the department,
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3900	2. Nonpayment affects the existence or authorization of
3901	the domestic or foreign corporation;
3902	Section 122. Subsection (4) of section 607.0501, Florida
3903	Statutes, is amended to read:
3904	607.0501 Registered office and registered agent
3905	(4) The Department of State shall maintain an accurate
3906	record of the registered agents and registered offices for the
3907	service of process and shall furnish any information disclosed
3908	thereby promptly upon request and payment of the required \underline{tax}
3909	fee .
3910	Section 123. Subsection (5) of section 607.0502, Florida
3911	Statutes, is amended to read:
3912	607.0502 Change of registered office or registered agent;
3913	resignation of registered agent
3914	(5) The Department of State shall collect a $\frac{\text{tax}}{\text{tee}}$
3915	pursuant to s. $15.09(2)$ for the filings authorized under this
3916	section.
3917	Section 124. Paragraph (a) of subsection (1) of section
3018	607 1/20 Florida Statutes is amended to read:

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(1) The Department of State may commence a proceeding under s. 607.1421 to administratively dissolve a corporation if:

607.1420 Grounds for administrative dissolution.-

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The corporation has failed to file its annual report

3923	and pay the annual report filing <u>tax</u> fee by 5 p.m. Eastern Time
3924	on the third Friday in September;
3925	Section 125. Subsection (1) of section 607.1422, Florida
3926	Statutes, is amended to read:
3927	607.1422 Reinstatement following administrative
3928	dissolution
3929	(1) A corporation administratively dissolved under s.
3930	607.1421 may apply to the Department of State for reinstatement
3931	at any time after the effective date of dissolution. The
3932	corporation must submit a reinstatement form prescribed and
3933	furnished by the Department of State or a current uniform
3934	business report signed by the registered agent and an officer or
3935	director and all taxes and fees then owed by the corporation to

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(a)

Section 126. Subsection (4) of section 607.1502, Florida Statutes, is amended to read:

the department, computed at the rate provided by law at the time

- 607.1502 Consequences of transacting business without authority.—
- (4) A foreign corporation which transacts business in this state without authority to do so shall be liable to this state for the years or parts thereof during which it transacted business in this state without authority in an amount equal to all fees and taxes which would have been imposed by this act

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the corporation applies for reinstatement.

upon such corporation had it duly applied for and received authority to transact business in this state as required by this act. In addition to the payments thus prescribed, such corporation shall be liable for a civil penalty of not less than \$500 or more than \$1,000 for each year or part thereof during which it transacts business in this state without a certificate of authority. The Department of State may collect all penalties due under this subsection and may bring an action in circuit court to recover all taxes, penalties, and fees due and owing the department state.

Section 127. Paragraph (a) of subsection (1) of section 607.15315, Florida Statutes, is amended to read:

607.15315 Revocation; application for reinstatement.-

- (1) (a) A foreign corporation the certificate of authority of which has been revoked pursuant to s. 607.1531 may apply to the Department of State for reinstatement at any time after the effective date of revocation of authority. The application must:
- 1. Recite the name of the foreign corporation and the effective date of its revocation of authority;
- 2. State that the ground or grounds for revocation of authority either did not exist or have been eliminated and that no further grounds currently exist for revocation of authority;
- 3. State that the foreign corporation's name satisfies the requirements of s. 607.1506; and
 - 4. State that all taxes and fees owed by the corporation

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3972 <u>to the department</u> and computed at the rate provided by law at
3973 the time the foreign corporation applies for reinstatement have
3974 been paid; or

Section 128. Section 607.193, Florida Statutes, is amended to read:

607.193 Supplemental corporate tax fee.-

- (1) In addition to any other taxes imposed by law, an annual supplemental corporate tax fee of \$88.75 is imposed on each business entity that is authorized to transact business in this state and is required to file an annual report with the Department of State under s. 605.0212, s. 607.1622, or s. 620.1210.
- (2) (a) The business entity shall remit the supplemental corporate $\underline{\text{tax}}$ fee to the Department of State at the time it files the annual report required by s. 605.0212, s. 607.1622, or s. 620.1210.
- (b) In addition to the <u>taxes</u> fees levied under ss. 605.0213, 607.0122, and 620.1109 and the supplemental corporate <u>tax</u> fee, a late charge of \$400 shall be imposed if the supplemental corporate <u>tax</u> fee is remitted after May 1 except in circumstances in which a business entity was administratively dissolved or its certificate of authority was revoked due to its failure to file an annual report and the entity subsequently applied for reinstatement and paid the applicable reinstatement tax fee.

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Section 129. Section 609.02, Florida Statutes, is amended to read:

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Filing a declaration of trust.—Every such organization organized for the purpose of transacting business in this state, or organized in this state for the purpose of transacting business elsewhere, which intends to sell or offer for sale any units, shares, contracts, notes, bonds, mortgages, oil or mineral leases or other security of such association shall, prior to transacting any such business, file with the Department of State a true and correct copy of the declaration of trust under which the association proposes to conduct its business, which copy shall be sworn to, as being a true and correct copy, by the chair of the board of trustees named in such declaration of trust. When such copy shall have been filed with the Department of State it shall constitute public notice as to the purposes and manner of the business to be engaged in by such association. The Department of State, prior to the issuance of the certificate by it, shall collect from the said association a filing tax fee of \$350, which tax fee shall be paid by it into the general fund of the state.

Section 130. Section 609.03, Florida Statutes, is amended to read:

609.03 Issuance of certificate to association.—Upon the filing of the copy of the declaration of trust and the payment of the filing tax fee, in compliance with s. 609.02, the

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Department of State shall issue to the trustees named in the said declaration of trust a certificate showing that such declaration of trust has been duly filed in its office; whereupon, such association shall be authorized to transact business in this state; provided that all other applicable laws have been complied with.

 Section 131. Subsection (9) of section 609.08, Florida Statutes, is amended to read:

- 609.08 Merger of association into wholly owned subsidiary corporation; dissenters' rights of appraisal.—
- (9) The articles of merger shall be delivered to the Department of State. If the Department of State finds that such articles conform to law, it shall, when all fees and taxes have been paid as prescribed in this chapter, and when a filing tax fee of \$350 has been paid to the Department of State (which tax fee shall be paid by it into the General Revenue Fund of the state), file the articles of merger.

Section 132. Subsections (11) and (12) of section 610.104, Florida Statutes, are amended to read:

- 610.104 State authorization to provide cable or video service.—
- (11) The application shall be accompanied by a one-time tax fee of \$10,000. A parent company may file a single application covering itself and all of its subsidiaries and affiliates intending to provide cable or video service in the

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service areas throughout the state as described in subparagraph (2)(e)5., but the entity actually providing such service in a given area shall otherwise be considered the certificateholder under this act.

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(12)Beginning 5 years after approval of the certificateholder's initial certificate of franchise issued by the department, and every 5 years thereafter, the certificateholder shall update the information contained in the original application for a certificate of franchise. At the time of filing the information update, the certificateholder shall pay a processing tax fee of \$1,000. Any certificateholder that fails to file the updated information and pay the processing tax fee on the 5-year anniversary dates shall be subject to cancellation of its state-issued certificate of franchise authority if, upon notice given to the certificateholder at its last address on file with the department, the certificateholder fails to file the updated information and pay the processing tax fee within 30 days after the date notice was mailed. The application and processing taxes fees imposed in this section shall be paid to the Department of State for deposit into the Clearing Funds Trust Fund for immediate transfer by the Chief Financial Officer to the General Inspection Trust Fund of the Department of Agriculture and Consumer Services. The Department of Agriculture and Consumer Services shall maintain a separate account within the General Inspection Trust Fund to distinguish

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cable franchise revenues from all other funds. The application,
any amendments to the certificate, or information updates must
be accompanied by a <u>tax</u> fee to the Department of State equal to
that for filing articles of incorporation pursuant to s.

607.0122(1).
Section 133. Subsection (9) of section 617.01201, Florida

Section 133. Subsection (9) of section 617.01201, Florida Statutes, is amended to read:

617.01201 Filing requirements.—

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4095 4096 (9) The document must be delivered to the department for filing. Delivery may be made by electronic transmission if and to the extent allowed by the department. If the document is filed in typewritten or printed form and not transmitted electronically, the department may require that one exact or conformed copy be delivered with the document, except as provided in s. 617.1508. The document must be accompanied by the correct filing tax fee and any other tax or penalty required by law.

Section 134. Section 617.0122, Florida Statutes, is amended to read:

617.0122 <u>Taxes</u> Fees for filing documents and issuing certificates.—The Department of State shall collect the following <u>taxes</u> fees on documents delivered to the department for filing:

- (1) Articles of incorporation: \$35.
- (2) Application for registered name: \$87.50.

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4097	(3) Application for renewal of registered name: \$87.50.
4098	(4) Corporation's statement of change of registered agent
4099	or registered office or both if not included on the annual
4100	report: \$35.
4101	(5) Designation of and acceptance by registered agent:
4102	\$35 .
4103	(6) Agent's statement of resignation from active
4104	corporation: \$87.50.
4105	(7) Agent's statement of resignation from inactive
4106	corporation: \$35.
4107	(8) Amendment of articles of incorporation: \$35.
4108	(9) Restatement of articles of incorporation with
4109	amendment of articles: \$35.
4110	(10) Articles of merger for each party thereto: \$35.
4111	(11) Articles of dissolution: \$35.
4112	(12) Articles of revocation of dissolution: \$35.
4113	(13) Application for reinstatement following
4114	administrative dissolution: \$175.
4115	(14) Application for certificate of authority to transact
4116	business in this state by a foreign corporation: \$35.
4117	(15) Application for amended certificate of authority:
4118	\$35 .
4119	(16) Application for certificate of withdrawal by a
4120	foreign corporation: \$35.

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(17) Annual report: \$61.25.

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1122	(18) Articles of correction: \$35.
1123	(19) Application for certificate of status: \$8.75.
1124	(20) Certified copy of document: \$52.50.
1125	(21) Serving as agent for substitute service of process:
1126	\$87.50.
1127	(22) Certificate of conversion of a limited agricultural
1128	association to a domestic corporation: \$35.
1129	(23) Any other document required or permitted to be filed
1130	by this chapter: \$35.
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1132	Any citizen support organization that is required by rule of the
1133	Department of Environmental Protection to be formed as a
1134	nonprofit organization and is under contract with the department
1135	is exempt from any $taxes$ fees required for incorporation as a
1136	nonprofit organization, and the Secretary of State may not
1137	assess any such \underline{taxes} \underline{fees} if the citizen support organization
1138	is certified by the Department of Environmental Protection to
1139	the Secretary of State as being under contract with the
1140	Department of Environmental Protection.
1141	Section 135. Subsection (4) of section 617.0124, Florida
1142	Statutes, is amended to read:
1143	617.0124 Correcting filed document.—
1144	(4) Articles of correction that are filed to correct
1145	false, misleading, or fraudulent information are not subject to
1146	a tax fee of the department if the articles of correction are

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4147	delivered to the department within 15 days after the
4148	notification of filing sent pursuant to s. $617.0125(2)$.
4149	Section 136. Paragraph (c) of subsection (2) of section
4150	617.0128, Florida Statutes, is amended to read:
4151	617.0128 Certificate of status.—
4152	(2) A certificate of status or authorization sets forth:
4153	(c) That all $taxes$, fees, and penalties owed to the
4154	department have been paid, if:
4155	1. Payment is reflected in the records of the department,
4156	and
4157	2. Nonpayment affects the existence or authorization of
4158	the domestic or foreign corporation;
4159	Section 137. Subsection (4) of section 617.0501, Florida
4160	Statutes, is amended to read:
4161	617.0501 Registered office and registered agent
4162	(4) The Department of State shall maintain an accurate
4163	record of the registered agents and registered offices for the
4164	service of process and shall furnish any information disclosed
4165	thereby promptly upon request and payment of the required $ ax$
4166	fee.
4167	Section 138. Subsection (5) of section 617.0502, Florida
4168	Statutes, is amended to read:
4169	617.0502 Change of registered office or registered agent;
4170	resignation of registered agent

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(5) The Department of State shall collect a tax fee

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4172 pursuant to s. 15.09(2) for filings authorized by this section. Section 139. Paragraph (a) of subsection (1) of section 4173 4174 617.1420, Florida Statutes, is amended to read: 4175 617.1420 Grounds for administrative dissolution. 4176 The Department of State may commence a proceeding 4177 under s. 617.1421 to administratively dissolve a corporation if: 4178 The corporation has failed to file its annual report 4179 and pay the annual report filing tax fee by 5 p.m. Eastern Time 4180 on the third Friday in September; 4181 Section 140. Subsection (1) of section 617.1422, Florida 4182 Statutes, is amended to read: 4183 617.1422 Reinstatement following administrative 4184 dissolution.-4185 (1) A corporation administratively dissolved under s. 617.1421 may apply to the department for reinstatement at any 4186 time after the effective date of dissolution. The corporation 4187 4188 must submit a reinstatement form prescribed and furnished by the 4189 department or a current uniform business report signed by a 4190 registered agent and an officer or director and submit all taxes 4191 and fees owed by the corporation to the department and computed 4192 at the rate provided by law at the time the corporation applies 4193 for reinstatement. Section 141. Paragraph (a) of subsection (1) of section 4194 617.1533, Florida Statutes, is amended to read: 4195

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617.1533 Reinstatement following revocation.-

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(1) (a) A foreign corporation whose certificate of authority has been revoked under s. 617.1531 may apply to the Department of State for reinstatement at any time after the effective date of revocation of authority. The application must:

- 1. Recite the name of the corporation and the effective date of its revocation of authority;
- 2. State that the ground or grounds for revocation either did not exist or have been eliminated and that no further grounds currently exist for revocation of authority;
- 3. State that the corporation's name satisfies the requirements of s. 617.1506; and
- 4. State that all <u>taxes and</u> fees owed by the corporation to the department and computed at the rate provided by law at the time the corporation applies for reinstatement have been paid; or

Section 142. Paragraph (d) of subsection (1) of section 617.1623, Florida Statutes, is amended to read:

617.1623 Corporate information available to the public; application to corporations incorporated by circuit courts and by special act of the Legislature.—

(1)

 (d) Any corporation dissolved pursuant to paragraph (c) shall be reinstated upon application to the Department of State, signed by an officer or director thereof, accompanied by a copy of its charter and all amendments thereto, certified by the

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clerk of the circuit court of the county wherein recorded, as to charters and amendments granted by circuit judges, and by the Department of State, as to legislative charters, together with a registration containing the provisions required in paragraph (a), and the payment of all <u>taxes and fees owed to the department</u> due from the time of dissolution computed at the rate provided by law at the time the corporation applies for reinstatement.

Section 143. Section 617.1807, Florida Statutes, is amended to read:

 authority of circuit judge.—If the circuit judge to whom the petition and proposed articles of incorporation are presented finds that the petition and proposed articles are in proper form, he or she shall approve the articles of incorporation and endorse his or her approval thereon; such approval shall provide that all of the property of the petitioning corporation shall become the property of the successor corporation not for profit, subject to all indebtedness and liabilities of the petitioning corporation. The articles of incorporation with such endorsements thereupon shall be sent to the Department of State, which shall, upon receipt thereof and upon payment of all taxes due the state by the petitioning corporation, if any, issue a certificate showing the receipt of the articles of incorporation with the endorsement of approval thereon and of the payment of

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all taxes to the state. Upon payment of the filing taxes fees specified in s. 617.0122, the Department of State shall file the articles of incorporation, and from thenceforth the petitioning corporation shall become a corporation not for profit under the name adopted in the articles of incorporation and subject to all the rights, powers, immunities, duties, and liabilities of corporations not for profit under state law, and its rights, powers, immunities, duties, and liabilities as a corporation for profit shall cease and determine.

Section 144. Subsection (4) of section 617.2006, Florida Statutes, is amended to read:

617.2006 Incorporation of labor unions or bodies.—Any group or combination of groups of workers or wage earners, bearing the name labor, organized labor, federation of labor, brotherhood of labor, union labor, union labor committee, trade union, trades union, union labor council, building trades council, building trades union, allied trades union, central labor body, central labor union, federated trades council, local union, state union, national union, international union, district labor council, district labor union, American Federation of Labor, Florida Federation of Labor, or any component parts or significant words of such terms, whether the same be used in juxtaposition or with interspace, may be incorporated under this act.

(4) Upon the filing of the articles of incorporation and

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the petition, and the giving of such notice, the circuit judge to whom such petition may be addressed shall, upon the date stated in such notice, take testimony and inquire into the admissions and purposes of such organization and the necessity therefor, and upon such hearing, if the circuit judge shall be satisfied that the allegations set forth in the petition and articles of incorporation have been substantiated, and shall find that such organization will not be harmful to the community in which it proposes to operate, or to the state, and that it is intended in good faith to carry out the purposes and objects set forth in the articles of incorporation, and that there is a necessity therefor, the judge shall approve the articles of incorporation and endorse his or her approval thereon. Upon the filing of the articles of incorporation with its endorsements thereupon with the Department of State and payment of the filing taxes fees specified in s. 617.0122, the subscribers and their associates and successors shall be a corporation by the name given.

Section 145. Section 617.2102, Florida Statutes, is amended to read:

617.2102 Fines and penalties against members.—A corporation may, if so authorized in the bylaws, levy fines or otherwise penalize members of the corporation. No fine or penalty shall be levied until after the corporation has provided notice thereof to the members concerned and has afforded the

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member an opportunity to be heard on the matter. The foregoing notice and hearing shall not be required as to the levy of a late tax fee for nonpayment of dues.

Section 146. Section 620.1109, Florida Statutes, is amended to read:

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620.1109 Department of State; $\underline{\text{taxes}}$ $\underline{\text{fees}}$.—In addition to the supplemental corporate $\underline{\text{tax}}$ $\underline{\text{fee}}$ of \$88.75 imposed pursuant to s. 607.193, the $\underline{\text{taxes}}$ $\underline{\text{fees}}$ of the Department of State under this act are as follows:

- (1) For furnishing a certified copy, \$52.50 for the first 15 pages plus \$1.00 for each additional page.
- (2) For filing an original certificate of limited partnership, \$965.
- (3) For filing an original application for registration as a foreign limited partnership, \$965.
 - (4) For filing certificate of conversion, \$52.50.
- (5) For filing certificate of merger, \$52.50 for each party thereto.
- (6) For filing a reinstatement, \$500 for each calendar year or part thereof the limited partnership was administratively dissolved or foreign limited partnership was revoked in the records of the Department of State.
 - (7) For filing an annual report, \$411.25.
 - (8) For filing a certificate:
 - (a) Designating a registered agent, \$35;

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1322	(b) Changing a registered agent or registered office
1323	address, \$35;
1324	(c) Resigning as a registered agent, \$87.50; or
1325	(d) Of amendment or restatement of the certificate of
1326	limited partnership, \$52.50;
1327	(9) For filing a statement of termination, \$52.50.
1328	(10) For filing a notice of cancellation for foreign
1329	limited partnership, \$52.50.
1330	(11) For furnishing a certificate of status or
1331	authorization, \$8.75.
1332	(12) For filing a certificate of dissolution, \$52.50.
1333	(13) For filing a certificate of revocation of
1334	dissolution, \$52.50.
1335	(14) For filing any other domestic or foreign limited
1336	partnership document, \$52.50.
1337	Section 147. Subsection (1) of section 620.1206, Florida
1338	Statutes, is amended to read:
1339	620.1206 Delivery to and filing of records by Department
1340	of State; effective time and date; notice
1341	(1) A record authorized or required to be delivered to the
1342	Department of State for filing under this act must be captioned
1343	to describe the record's purpose, be in a medium permitted by
1344	the Department of State, and be delivered to the Department of
1345	State. Unless the Department of State determines that a record

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does not comply with the filing requirements of this act, and if

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4347 all filing $\underline{\text{taxes}}$ fees have been paid, the Department of State 4348 shall file the record.

Section 148. Subsection (4) of section 620.1207, Florida Statutes, is amended to read:

620.1207 Correcting filed record.

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4370 4371 (4) A statement of correction that is filed under subsection (1) to correct a record that contains false, misleading, or fraudulent information is not subject to a <u>tax or</u> fee of the Department of State if the statement of correction is delivered to the Department of State within 15 days after the notification of filing sent pursuant to s. 620.1206.

Section 149. Subsections (1) and (2) of section 620.1209, Florida Statutes, are amended to read:

620.1209 Certificate of status.-

- (1) The Department of State, upon request and payment of the requisite tax fee, shall furnish a certificate of status for a limited partnership if the records filed in the Department of State show that the Department of State has filed a certificate of limited partnership. A certificate of status must state:
 - (a) The limited partnership's name.
- (b) That the limited partnership was duly formed under the laws of this state and the date of formation.
- (c) Whether all <u>taxes</u>, fees, and penalties due to the Department of State under this act have been paid.
 - (d) Whether the limited partnership's most recent annual

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report required by s. 620.1210 has been filed by the Department of State.

- (e) Whether the Department of State has administratively dissolved the limited partnership or received a record notifying the Department of State that the limited partnership has been dissolved by judicial action pursuant to s. 620.1802.
- (f) Whether the Department of State has filed a certificate of dissolution for the limited partnership.

- (g) Whether the Department of State has filed a statement of termination for the limited partnership.
- (2) The Department of State, upon request and payment of the requisite <u>tax</u> fee, shall furnish a certificate of status for a foreign limited partnership if the records filed in the Department of State show that the Department of State has filed a certificate of authority. A certificate of status must state:
- (a) The foreign limited partnership's name and any alternate name adopted under s. 620.1905(1) for use in this state.
- (b) That the foreign limited partnership is authorized to transact business in this state.
- (c) Whether all <u>taxes</u>, fees, and penalties due to the Department of State under this act or other law have been paid.
- (d) Whether the foreign limited partnership's most recent annual report required by s. 620.1210 has been filed by the Department of State.

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4397	(e) Whether the Department of State has revoked the
4398	foreign limited partnership's certificate of authority or filed
4399	a notice of cancellation.
4400	Section 150. Paragraph (a) of subsection (1) of section
4401	620.1809, Florida Statutes, is amended to read:
4402	620.1809 Administrative dissolution.—
4403	(1) The Department of State may dissolve a limited
4404	partnership administratively if the limited partnership does
4405	not:
4406	(a) Pay any tax , fee, or penalty due to the Department of
4407	State under this act;
4408	Section 151. Subsection (1) of section 620.1810, Florida
4409	Statutes, is amended to read:
4410	620.1810 Reinstatement following administrative
4411	dissolution
4412	(1) A limited partnership that has been administratively
4413	dissolved under s. 620.1809 may apply to the Department of State
4414	for reinstatement at any time after the effective date of
4415	dissolution. The limited partnership must submit a form of
4416	reinstatement prescribed and furnished by the Department of
4417	State together with all $\underline{\text{taxes and}}$ fees then owed $\underline{\text{to the}}$
4418	department by the limited partnership, computed at a rate
4419	provided by law at the time the limited partnership applies for
4420	reinstatement.
4421	Section 152. Section 620.1904, Florida Statutes, is

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4422 amended to read:

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620.1904 Filing of certificate of authority.—Unless the Department of State determines that an application for a certificate of authority does not comply with the filing requirements of this act, the Department of State, upon payment of all filing taxes fees, shall authorize the foreign limited partnership to transact business in this state.

Section 153. Paragraph (a) of subsection (1) of section 620.1906, Florida Statutes, is amended to read:

620.1906 Revocation of certificate of authority.-

- (1) A certificate of authority of a foreign limited partnership to transact business in this state may be revoked by the Department of State in the manner provided in subsections (2) and (3) if the foreign limited partnership does not:
- (a) Pay, within 60 days after the due date, any <u>tax</u>, fee, or penalty due to the Department of State under this act;

 Section 154. Subsection (1) of section 620.1909, Florida

620.1909 Reinstatement following administrative revocation.—

(1) A foreign limited partnership whose certificate of authority was administratively revoked under s. 620.1906 may apply to the Department of State for reinstatement at any time after the effective date of revocation of the certificate of authority. The foreign limited partnership must submit a form of

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Statutes, is amended to read:

reinstatement prescribed and furnished by the Department of

State together with all taxes and fees then owed to the

department by the foreign limited partnership, computed at a

rate provided by law at the time the foreign limited partnership

applies for reinstatement.

Section 155. Subsection (4) of section 620.81054, Florida

Statutes, is amended to read:

620.81054 Correcting a filed record.

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(4) Articles of correction filed to correct false, misleading, or fraudulent information are not subject to a <u>tax</u> <u>or</u> fee of the Department of State if the articles of correction are delivered to the Department of State within 15 days after the notification of filing sent pursuant to s. 620.8105.

Section 156. Subsection (1) of section 620.81055, Florida Statutes, is amended to read:

620.81055 <u>Taxes</u> Fees for filing documents and issuing certificates; powers of the Department of State.—

- (1) The Department of State shall collect the following $\underline{\text{taxes}}$ fees when documents authorized by this act are delivered to the Department of State for filing:
 - (a) Partnership registration statement: \$50.
 - (b) Statement of partnership authority: \$25.
 - (c) Statement of denial: \$25.
 - (d) Statement of dissociation: \$25.
 - (e) Statement of dissolution: \$25.

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44/2	(f) Statement of qualification: \$25.
4473	(g) Statement of foreign qualification: \$25.
4474	(h) Limited liability partnership annual report: \$25.
4475	(i) Certificate of merger for each party thereto: \$25.
4476	(j) Amendment to any statement or registration: \$25.
4477	(k) Cancellation of any statement or registration: \$25.
4478	(1) Certified copy of any recording or part thereof:
4479	\$52.50.
4480	(m) Certificate of status: \$8.75.
4481	(n) Certificate of conversion: \$25.
4482	(o) Any other document required or permitted to be filed
4483	by this act: \$25.
4484	Section 157. Subsection (3) of section 620.9003, Florida
4485	Statutes, is amended to read:
4486	620.9003 Annual report.—
4487	(3) The Department of State may administratively revoke
4488	the statement of qualification of a partnership that fails to
4489	file its annual report and pay the required filing \underline{tax} \underline{fee} by 5
4490	p.m. Eastern Time on the third Friday in September. The
4491	Department of State shall serve a 60-day notice on the limited
4492	liability partnership of its intent to revoke the statement of
4493	qualification. If the partnership has provided the department
4494	with an electronic mail address, such notice shall be by
4495	electronic transmission. Revocation for failure to file an
4496	annual report shall occur on the fourth Friday in September of

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each year. The Department of State shall issue a certificate of revocation of the statement of qualification to each revoked partnership. Issuance of the certificate of revocation of the statement of qualification may be by electronic transmission to any partnership that has provided the department with an electronic mail address.

Section 158. Subsections (1) and (3) of section 658.23, Florida Statutes, are amended to read:

- 658.23 Submission of articles of incorporation; contents; form; approval; filing; commencement of corporate existence; bylaws.—
- (1) Within 3 months after approval by the office and the appropriate federal regulatory agency, the applicant shall submit its duly executed articles of incorporation to the office, together with the filing $\underline{\text{tax}}$ fee due the Department of State under s. 607.0122.
- (3) Within 30 days of receipt of the executed articles of incorporation in the form previously approved, and the required filing taxes fees, the office shall place the following legend upon the articles of incorporation and affix the seal of the office thereto. The legend shall in substance read: "Approved by the Office of Financial Regulation this day of (herein the name and signature of the director of the office)...." Thereafter, the articles of incorporation shall be filed with the Department of State.

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Section 159. Subsection (4) of section 1003.48, Florida Statutes, is amended to read:

1003.48 Instruction in operation of motor vehicles.-

- (4) For the purpose of financing the driver education program in the secondary schools, there shall be levied an additional 50 cents per year to the driver license <u>tax</u> fee required by s. 322.21. The additional <u>tax</u> fee shall be promptly remitted to the Department of Highway Safety and Motor Vehicles, which shall transmit the <u>tax</u> fee to the Chief Financial Officer to be deposited in the General Revenue Fund.
- Section 160. (1) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this act.
- (2) Notwithstanding any other law, emergency rules adopted pursuant to subsection (1) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.
- (3) This section shall take effect upon becoming a law and expires June 30, 2021.
- Section 161. For the 2019-2020 fiscal year, the sum of \$26,355 in nonrecurring funds is appropriated from the General Revenue Fund to the Agency for Health Care Administration, and the sum of \$105,280 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Highway Safety and

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4547	Motor Vehicles to implement the provisions of this act.
4548	Section 162. The Legislature intends that nothing in this
4549	act shall be interpreted to affect case law interpreting the
4550	legal nature or character of state or local impositions as it
4551	existed on January 1, 2020.
4552	Section 163. Except as otherwise expressly provided in
4553	this act and except for this section, which shall take effect
4554	upon this act becoming a law, this act shall take effect January
4555	1, 2020.

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