

ENROLLED
HB 7125

2012 Legislature

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2 An act relating to exemptions from local business
3 taxes; creating s. 205.067, F.S.; specifying that an
4 individual licensed and operating as a broker
5 associate or sales associate is not required to apply
6 for an exemption from a local business tax or take
7 certain actions relating to a local business tax;
8 prohibiting a local governing authority from holding
9 such exempt individual liable for the failure of a
10 principal or employer to comply with certain
11 obligations related to a local business tax or from
12 requiring the exempt individual to take certain
13 actions related to a local business tax; prohibiting a
14 local governing authority from requiring a principal
15 or employer to provide personal or contact information
16 for such exempt individuals in order to obtain a local
17 business tax receipt; amending s. 205.066, F.S.;
18 conforming provisions; providing an effective date.

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

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22 Section 1. Section 205.067, Florida Statutes, is created
23 to read:

24 205.067 Exemptions; broker associates and sales
25 associates.—

26 (1) An individual licensed and operating as a broker
27 associate or sales associate under chapter 475 is not required
28 to apply for an exemption from a local business tax, pay a local

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29 business tax, or obtain a local business tax receipt.

30 (2) An individual exempt under this section may not be
 31 held liable by any local governing authority for the failure of
 32 a principal or employer to apply for an exemption from a local
 33 business tax, pay a local business tax, or obtain a local
 34 business tax receipt. An individual exempt under this section
 35 may not be required by any local governing authority to apply
 36 for an exemption from a local business tax, otherwise prove his
 37 or her exempt status, or pay any tax or fee related to a local
 38 business tax.

39 (3) A principal or employer who is required to obtain a
 40 local business tax receipt may not be required by a local
 41 governing authority to provide personal or contact information
 42 for individuals exempt under this section in order to obtain a
 43 local business tax receipt.

44 Section 2. Subsection (1) of section 205.066, Florida
 45 Statutes, is amended to read:

46 205.066 Exemptions; employees.—

47 (1) An individual who engages in or manages a business,
 48 profession, or occupation as an employee of another person is
 49 not required to apply for an exemption from a local business
 50 tax, pay a local business tax, or obtain a local business tax
 51 receipt. ~~For purposes of this section, an individual licensed~~
 52 ~~and operating as a broker associate or sales associate under~~
 53 ~~chapter 475 is an employee.~~ An individual acting in the capacity
 54 of an independent contractor is not an employee.

55 Section 3. This act shall take effect October 1, 2012.