Senator Mayfield moved the following:

Senate Amendment to Amendment (882296) (with title amendment)

   Between lines 1708 and 1709 insert:
   Section 31. Subsections (4) and (8) of section 212.07, Florida Statutes, are amended, and subsection (2) of that section is republished, to read:
   212.07 Sales, storage, use tax; tax added to purchase price; dealer not to absorb; liability of purchasers who cannot prove payment of the tax; penalties; general exemptions.—
(2) A dealer shall, as far as practicable, add the amount of the tax imposed under this chapter to the sale price, and the amount of the tax shall be separately stated as Florida tax on any charge ticket, sales slip, invoice, or other tangible evidence of sale. Such tax shall constitute a part of such price, charge, or proof of sale which shall be a debt from the purchaser or consumer to the dealer, until paid, and shall be recoverable at law in the same manner as other debts. Where it is impracticable, due to the nature of the business practices within an industry, to separately state Florida tax on any charge ticket, sales slip, invoice, or other tangible evidence of sale, the department may establish an effective tax rate for such industry. The department may also amend this effective tax rate as the industry’s pricing or practices change. Except as otherwise specifically provided, any dealer who neglects, fails, or refuses to collect the tax herein provided upon any, every, and all retail sales made by the dealer or the dealer’s agents or employees of tangible personal property or services which are subject to the tax imposed by this chapter shall be liable for and pay the tax himself or herself.

(4)(a) Except as provided in paragraph (b), a dealer engaged in any business taxable under this chapter may not advertise or hold out to the public, in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, or that he or she will relieve the purchaser of the payment of all or any part of the tax, or that the tax will not be added to the selling price of the property or services sold or released or, when added, that it or any part thereof will be refunded either directly or indirectly by any method whatsoever.
(b) Notwithstanding any provision of this chapter to the contrary, a dealer may advertise or hold out to the public that he or she will pay all or any part of the tax on behalf of the purchaser, subject to both of the following conditions:

1. The dealer must expressly state on any charge ticket, sales slip, invoice, or other tangible evidence of sale given to the purchaser that the dealer will pay to the state the tax imposed by this chapter. The dealer may not indicate or imply that the transaction is exempt or excluded from the tax imposed by this chapter.

2. A charge ticket, sales slip, invoice, or other tangible evidence of the sale given to the purchaser must separately state the sale price and the amount of the tax in accordance with subsection (2).

(c) A person who violates this subsection commits a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. A second or subsequent offense constitutes a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(8) Any person who has purchased at retail, used, consumed, distributed, or stored for use or consumption in this state tangible personal property, admissions, communication or other services taxable under this chapter, or leased tangible personal property, or who has leased, occupied, or used or was entitled to use any real property, space or spaces in parking lots or garages for motor vehicles, docking or storage space or spaces for boats in boat docks or marinas, and cannot prove that the tax levied by this chapter has been paid to his or her vendor,
lessor, or other person or was paid on behalf of the purchaser by a dealer under subsection (4) is directly liable to the state for any tax, interest, or penalty due on any such taxable transactions.

Section 32. Subsection (2) of section 212.15, Florida Statutes, is amended to read:

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

(2) Any person who, with intent to unlawfully deprive or defraud the state of its moneys or the use or benefit thereof, fails to remit taxes collected or paid on behalf of a purchaser under this chapter commits theft of state funds, punishable as follows:

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

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

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

And the title is amended as follows:

Delete line 3532

and insert:

circumstances; providing applicability; amending s. 212.07, F.S.; authorizing dealers, subject to certain conditions, to advertise or hold out to the public that they will pay sales tax on behalf of the purchaser; conforming a provision to changes made by the act; amending s. 212.15, F.S.; conforming a provision to changes made by the act; amending s.