Representative Polo offered the following:

Substitute Amendment for Amendment (099283) (with title amendment)

Remove lines 2338-2733 and insert:

Section 37. Section 220.1105, Florida Statutes, is repealed.

Section 38. Subsection (2) of section 220.11, Florida Statutes, is amended to read:

220.11 Tax imposed.—

(2) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the taxpayer's net income for the taxable year, except as provided in paragraph (b).
(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.

Section 39. Subsection (2) of section 220.63, Florida Statutes, is amended to read:

220.63 Franchise tax imposed on banks and savings associations.—

(2) The tax imposed by this section shall be an amount equal to 5 1/2 percent of the franchise tax base of the bank or savings association for the taxable year, except as provided in paragraph (b).

(b) The tax rate imposed in paragraph (a) shall be adjusted as provided in s. 220.1105.

Section 40. Corporate income taxes paid by corporations and submitted to the Department of Revenue as a result of the repeal of s. 220.1105, Florida Statutes, will annually be redirected to be used exclusively to increase the salaries of state employees.

Section 41. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

(f) The total amount of the tax credits which may be granted under this section is $18.2 million in the 2018-2019 fiscal year and $10 million each fiscal year thereafter.
Section 42. Section 220.197, Florida Statutes, is created to read:

220.197 1031 exchange tax credit.—

(1) As used in this section, the term "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

(2) A taxpayer is eligible for a $2 million credit against the tax imposed by this chapter for its 2018 taxable year if:

(a) 1. The taxpayer is classified in the NAICS industry code 53211;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, is greater than $15 million and is at least 700 percent greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017; or

(b) 1. The taxpayer is classified under NAICS industry code 522220 or 532112;

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, is greater than $15 million and is at least 700 percent greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017; or
Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and

3. The taxpayer's final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, was greater than $15 million and was at least $15 million greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017.

(3) This section operates retroactively to January 1, 2018.

Section 43. Paragraph (e) of subsection (2) of section 288.0001, Florida Statutes, is amended to read:

288.0001 Economic Development Programs Evaluation.—The Office of Economic and Demographic Research and the Office of Program Policy Analysis and Government Accountability (OPPAGA) shall develop and present to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the chairs of the legislative appropriations committees the Economic Development Programs Evaluation. The Office of Economic and Demographic Research and OPPAGA shall provide a detailed analysis of economic development programs as provided in the following schedule:

(e) Beginning January 1, 2018, and every 3 years thereafter, an analysis of the Sports Development Program established under s. 288.11625.
Section 44. Section 288.11625, Florida Statutes, is repealed.

Section 45. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

376.30781 Tax credits for rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; application process; rulemaking authority; revocation authority.—

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of $18.2 million in tax credits in fiscal year 2020-2021 and $10 million in tax credits each fiscal year thereafter.

Section 46. Subsection (1) of section 413.4021, Florida Statutes, is amended to read:

413.4021 Program participant selection; tax collection enforcement diversion program.—The Department of Revenue, in coordination with the Florida Association of Centers for Independent Living and the Florida Prosecuting Attorneys Association, shall select judicial circuits in which to operate the program. The association and the state attorneys' offices shall develop and implement a tax collection enforcement diversion program, which shall collect revenue due from persons who have not remitted their collected sales tax. The criteria for referral to the tax collection enforcement diversion program...
shall be determined cooperatively between the state attorneys' offices and the Department of Revenue.

(1) Notwithstanding s. 212.20, 75 percent of the revenues collected from the tax collection enforcement diversion program shall be deposited into the special reserve account of the Florida Association of Centers for Independent Living, to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the state attorneys participating in the tax collection enforcement diversion program in an amount of not more than $75,000 for each state attorney.

Section 47. Subsections (1), (2), and (5) of section 443.163, Florida Statutes, are amended to read:

443.163 Electronic reporting and remitting of contributions and reimbursements.—

(1) An employer may file any report and remit any contributions or reimbursements required under this chapter by electronic means. The Department of Economic Opportunity or the state agency providing reemployment assistance tax collection services shall adopt rules prescribing the format and instructions necessary for electronically filing reports and remitting contributions and reimbursements to ensure a full collection of contributions and reimbursements due. The acceptable method of transfer, the method, form, and content of the electronic means, and the method, if any, by which the
employer will be provided with an acknowledgment shall be
prescribed by the department or its tax collection service
provider. However, any employer who employed 10 or more
employees in any quarter during the preceding state fiscal year
must file the Employers Quarterly Reports, including any
corrections, for the current calendar year and remit the
contributions and reimbursements due by electronic means
approved by the tax collection service provider. A person who
prepared and reported for 100 or more employers in any quarter
during the preceding state fiscal year must file the Employers
Quarterly Reports for each calendar quarter in the current
calendar year, beginning with reports due for the second
calendar quarter of 2003, by electronic means approved by the
tax collection service provider.

(2)(a) An employer who is required by law to file an
Employers Quarterly Report, including any corrections, by
approved electronic means, but who files the report either
directly or through an agent by a means other than approved
electronic means, is liable for a penalty of $25 $50 for that
report and $1 for each employee, not to exceed $300. This
penalty is in addition to any other penalty provided by this
chapter. However, the penalty does not apply if the tax
collection service provider waives the electronic filing
requirement in advance. An employer who fails to remit
contributions or reimbursements either directly or through an
agent by approved electronic means as required by law is liable for a penalty of $25 $50 for each remittance submitted by a means other than approved electronic means. This penalty is in addition to any other penalty provided by this chapter.

(b) A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year, but who fails to file an Employers Quarterly Report for each calendar quarter in the current calendar year by approved electronic means, is liable for a penalty of $50 for that report and $1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.

(5) The tax collection service provider may waive the penalty imposed by this section if a written request for a waiver is filed which establishes that imposition would be inequitable. Examples of inequity include, but are not limited to, situations where the failure to electronically file was caused by one of the following factors:

(a) Death or serious illness of the person responsible for the preparation and filing of the report.

(b) Destruction of the business records by fire or other casualty.

(c) Unscheduled and unavoidable computer downtime.
Section 48. Subsections (1) and (3) of section 626.932, Florida Statutes, are amended to read:

626.932  Surplus lines tax.—

(1) The premiums charged for surplus lines coverages are subject to a premium receipts tax of 4.94 5 percent of all gross premiums charged for such insurance. The surplus lines agent shall collect from the insured the amount of the tax at the time of the delivery of the cover note, certificate of insurance, policy, or other initial confirmation of insurance, in addition to the full amount of the gross premium charged by the insurer for the insurance. The surplus lines agent is prohibited from absorbing such tax or, as an inducement for insurance or for any other reason, rebating all or any part of such tax or of his or her commission.

(3) If a surplus lines policy covers risks or exposures only partially in this state and the state is the home state as defined in the federal Nonadmitted and Reinsurance Reform Act of 2010 (NRRA), the tax payable shall be computed on the gross premium. The surplus lines policy shall be taxed in accordance with subsection (1) and shall report the percentage of risk that is located in the state to the Florida Surplus Lines Service Office in the manner and form directed by the office. The tax must not exceed the tax rate where the risk or exposure is located.
Section 49. Subsection (3) of section 718.111, Florida Statutes, is amended to read:

(3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT, SUE, AND BE SUED; CONFLICT OF INTEREST.—

(a) The association may contract, sue, or be sued with respect to the exercise or nonexercise of its powers. For these purposes, the powers of the association include, but are not limited to, the maintenance, management, and operation of the condominium property.

(b) After control of the association is obtained by unit owners other than the developer, the association may:

1. Institute, maintain, settle, or appeal actions or hearings in its name on behalf of all unit owners concerning matters of common interest to most or all unit owners, including, but not limited to, the common elements; the roof and structural components of a building or other improvements; mechanical, electrical, and plumbing elements serving an improvement or a building; representations of the developer pertaining to any existing or proposed commonly used facilities; 2. Protest and protesting ad valorem taxes on commonly used facilities and on units; and may 3. Defend actions pertaining to ad valorem taxation of commonly used facilities or units or related to eminent domain; or 4. Bring inverse condemnation actions.
(c) If the association has the authority to maintain a class action, the association may be joined in an action as representative of that class with reference to litigation and disputes involving the matters for which the association could bring a class action.

(d) The association, in its own name or on behalf of some or all unit owners, may institute, file, protest, maintain, or defend any administrative challenge, lawsuit, appeal, or other challenge to ad valorem taxes assessed on units for commonly used facilities or common elements. The affected association members are not necessary or indispensable parties to such actions. This paragraph is intended to clarify existing law and applies to cases pending on July 1, 2020.

(e) Nothing herein limits any statutory or common-law right of any individual unit owner or class of unit owners to bring any action without participation by the association which may otherwise be available.

(f) An association may not hire an attorney who represents the management company of the association.

Section 50. Clothing, school supplies, personal computers, and personal computer-related accessories; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the retail sale of:
(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of $60 or less per item. As used in this paragraph, the term "clothing" means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

2. All footwear, excluding skis, swim fins, roller blades, and skates.

(b) School supplies having a sales price of $15 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the first $1,000 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use. As used in this subsection, the term:
(a) "Personal computers" includes electronic book readers, laptops, desktops, handheld devices, tablets, or tower computers. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

(b) "Personal computer-related accessories" includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. The term does not include furniture or systems, devices, software, or peripherals that are designed or intended primarily for recreational use. The term "monitor" does not include any device that includes a television tuner.

(3) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(4) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying dealer chooses not to participate in
the tax holiday, by August 1, 2020, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(5) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection 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.

(6) For the 2019-2020 fiscal year, the sum of $241,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section. Funds remaining unexpended or unencumbered from this appropriation as of June 30, 2020, shall revert and be reappropriated for the same purpose in the 2020-2021 fiscal year.

(7) This section shall take effect upon this act becoming a law.

Section 51. Disaster preparedness supplies; sales tax holiday.
(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from May 29, 2020, through June 4, 2020, on the sale of:

(a) A portable self-powered light source selling for $20 or less.

(b) A portable self-powered radio, two-way radio, or weather-band radio selling for $50 or less.

(c) A tarpaulin or other flexible waterproof sheeting selling for $50 or less.

(d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for $50 or less.

(e) A gas or diesel fuel tank selling for $25 or less.

(f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for $30 or less.

(g) A nonelectric food storage cooler selling for $30 or less.

(h) A portable generator used to provide light or communications or preserve food in the event of a power outage selling for $750 or less.

(i) Reusable ice selling for $10 or less.

(2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida
Statutes, or within an airport as defined in s. 330.27(2),
Florida Statutes.

(3) The Department of Revenue is authorized, and all
conditions are deemed met, to adopt emergency rules pursuant to
s. 120.54(4), Florida Statutes, to administer this section.

(4) For the 2019-2020 fiscal year, the sum of $70,000 in
nonrecurring funds is appropriated from the General Revenue Fund
to the Department of Revenue for the purpose of implementing
this section.

(5) This section shall take effect upon this act becoming
a law.

Section 52. For the 2020-2021 fiscal year, the sum of
$72,500 in nonrecurring funds is appropriated from the General
Revenue Fund to the Department of Revenue to administer this
act.

Section 53. The Division of Law Revision is directed to
replace the phrase "the effective date of this act" wherever it
occurs in this act with the date this act becomes a law.

Section 54. (1) The Department of Revenue is authorized,
and all conditions are deemed met, to adopt emergency rules
pursuant to s. 120.54(4), Florida Statutes, for the purpose of
implementing the changes made by this act to ss. 206.05,
206.8741, 206.90, 212.05, 212.134, 212.181, and 213.21, Florida
Statutes. Notwithstanding any other provision.
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T I T L E  A M E N D M E N T

Remove lines 138-141 and insert:

audit periods; repealing s. 220.1105, F.S., relating
to corporate income taxes imposed, automatic refunds,
and downward adjustments of such tax rates; providing
that the department shall redistribute funds collected
as a result of the repeal of the corporate income tax
rate adjustments to be used exclusively to increase
the salaries of state employees; amending ss. 220.11
and 220.63, F.S.; conforming provisions to changes
made by the act; amending s. 220.1845, F.S.;
increasing,