

CHAPTER 2012-102

House Bill No. 7125

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

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

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

205.067 Exemptions; broker associates and sales associates.—

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

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

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

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

205.066 Exemptions; employees.—

(1) An individual who engages in or manages a business, profession, or occupation as an employee of another person is not required to apply for an exemption from a local business tax, pay a local business tax, or obtain a local business tax receipt. For purposes of this section, an individual licensed and

~~operating as a broker associate or sales associate under chapter 475 is an employee.~~ An individual acting in the capacity of an independent contractor is not an employee.

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

Approved by the Governor April 6, 2012.

Filed in Office Secretary of State April 6, 2012.