

FLORIDA STATE AND LOCAL TAX

Outline

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**** Subject to change ****

1. **Lesson One:** Introduction
2. **Lesson Two:** Important Terminology
3. **Lesson Three:** Sales and Use Tax Basics
 - a. Taxable sales:
 - i. Overview
 - ii. Registration requirement
 - iii. Collection of tax
 - iv. Dealer reporting requirements
 - v. Payment & rate
 - vi. Collection allowance
 - vii. Florida sales
 - viii. Retail sales
 - ix. Business sales
 - x. Tangible personal property
 - xi. Rentals
 - xii. Transient rentals
 - xiii. Admissions
 - xiv. Services
 - xv. Software
 - xvi. Manufacturers use tax
 - xvii. Mail order commerce
 - xviii. Electronic commerce
 - b. Sales price:
 - i. Mixed transactions the property/service sale
 - ii. Transportation charges
 - iii. Trade-ins
 - iv. Cost price
 - c. Resales
 - d. Exemptions
 - e. Use tax
 - f. General local option sales surtaxes
 - g. Tourism related local option taxes
 - h. Local option fuel taxes
 - i. Food and Beverage Taxes
4. **Lesson Four:** Property Tax Basics

5. **Lesson Five:** Corporate Tax Basics
6. **Lesson Six:** Intangibles Tax Basics
7. **Lesson Seven:** Documentary Stamp Tax Basics
8. **Lesson Eight:** Estate Tax Basics
9. **Lesson Nine:** Excise Taxes
 - a. Alcohol (Beverage License)
 - b. Tobacco (Cigarette and other tobacco products)
 - c. Motor Fuels
10. **Lesson Ten:** Misc. taxes
 - a. Severance taxes
 - b. Unemployment compensation
11. **Lesson Eleven:** Nexus
 - a. Due Process Clause (14th Amendment, clause 1)
 - b. Commerce Clause (Article I, Section 8, clause 3)
 - c. Sales tax nexus versus income tax nexus
 - d. Public Law 86-272
 - e. MTC Bulletin 95-1
 - f. Select state statutory or regulatory examples
 - g. Florida nexus jurisprudence
 - h. Three distinct concepts - physical presence, economic nexus and affiliate nexus
 - i. Proposed federal legislation – and other state tax matters at the national level that may impact state tax administration
 - j. Streamlined sales tax movement
 - k. Internet tax moratorium
 - l. OECD and EU concerns regarding e-commerce
12. **Lesson Twelve:** Florida Constitutional Law Issues
 - a. Personal Income Tax
 - b. Property Tax
13. **Lesson Thirteen :** Forms
 - a. Links to all forms in usable format
 - b. Comments
14. **Lesson Fourteen :** Major Cases
 - a. Top 25 Florida Tax Cases

b. Discussion of each

15. Lesson Fifteen : Comparative Tax

- a. Georgia
- b. North Carolina
- c. Alabama

16. Lesson Sixteen : Ethics

17. Lesson Seventeen : Organization of the Department of Revenue

18. Lesson Eighteen: Practice Before the Department of Revenue

19. Lesson Nineteen : Dispute resolution

- a. Notice of Intent to make audit changes
- b. Field conference
- c. Notice of proposed assessment
- d. Protest of proposed audit assessment
- e. Reconsideration
- f. Claims for refunds
- g. Circuit court or review by Division of Administrative Hearings (DOAH)
- h. Jurisdiction
- i. Grounds for compromise and settlement
- j. Authority to settle

20. Lesson Twenty : Criminal Law Issues

21. Lesson Twenty One: Special issues relating to Tax Exempt Organizations

- a. Sales Tax
 - i. Collection
 - ii. Exemption
- b. Property Tax
- c. Registration with Department of Agriculture
- d. Unrelated business taxable income