

FLORIDA DEPARTMENT OF REVENUE

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IN RE: PUBLIC MEETING ON
CHAPTER 2018-6, LAWS OF
FLORIDA, FLORIDA SALES
TAX CREDIT SCHOLARSHIP
PROGRAM

FACILITATOR: CHELSEA EAGLE
 GENERAL COUNSEL: MARK HAMILTON
 DATE: MAY 8, 2018
 TIME: COMMENCED AT: 1:00 P.M.
 CONCLUDED AT: 1:15 P.M.
 LOCATION: BUILDING 1, ROOM 1820
 CAPITAL CIRCLE OFFICE
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 2450 SHUMARD OAK BLVD
 TALLAHASSEE, FLORIDA
 REPORTED BY: NANCY S. METZKE, RPR, FPR
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SPEAKERS:

Heide Nessel
Robert Spickard
Lisette Mariner

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P R O C E E D I N G S

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3 MR. HAMILTON: Good afternoon. We're going to
4 go ahead and get started.

5 My name is Mark Hamilton. I'm General Counsel
6 for the Florida Department of Revenue

7 MS. EAGLE: My name is Chelsea Eagle. I'm the
8 Department's Chief Performance Officer.

9 I will be the facilitator for today's meeting.
10 My role as facilitator is to preside in a neutral
11 fashion.

12 Today is May 8th, 2018, and this is a public
13 meeting scheduled under Subsection 1 of Section
14 120.525, Florida Statutes. This is not a
15 rulemaking workshop as this program is not yet the
16 subject of Agency rulemaking. Formal rulemaking
17 will take place later this year.

18 The Department is holding this meeting to
19 allow interested parties to present comments on
20 implementation of the Hope Scholarship Program for
21 the Department to consider when drafting emergency
22 rules. The Department does not normally schedule
23 meetings when drafting emergency rules; however,
24 the Department determined that this program
25 warranted an opportunity for the public to present

1 relevant comments. We have placed copies of the
2 agenda and applicable statutory language on the
3 table outside.

4 All visitors need to wear a public meeting
5 badge while in the building. Please return it to
6 the table outside when the meeting is finished.

7 If there is an emergency evacuation, we'll
8 walk together to the evacuation zone for your
9 safety. Please mute or turn off any cell phone
10 ringers or other noisemaking devices.

11 We will take comments on each agenda item from
12 anyone present. For anyone present, please step up
13 to the podium when you want to speak on an agenda
14 item. Please tell us your name and who you
15 represent.

16 We ask that you provide only comments that are
17 directly relevant to the program being considered
18 today. Please hold any general comments until
19 after we have discussed the agenda items.

20 Our first agenda item is an overview of the
21 credit program for the Hope Scholarship Program as
22 found in Sections 212.1832 and 1002.40, Florida
23 Statutes. These statutory sections were created in
24 Chapter 2018-006, Laws of Florida.

25 Please note that when explaining this program,

1 I will use general language to give an outline
2 of the credit process. Some of the terms or
3 processes may be more detailed than an overview
4 indicates.

5 The credit for the Hope Scholarship Program
6 generally allows the purchaser of a motor vehicle
7 to designate a portion of their states sales tax to
8 be contributed to a nonprofit scholarship funding
9 organization, commonly referred to as an SFO. The
10 amount that can be designated is normally \$105. If
11 the purchase of the vehicle will incur less than
12 \$105 in state sales tax, the purchaser may instead
13 designate all state sales tax from the purchase be
14 contributed to the selected SFO. There is no limit
15 to the total amount of tax which may be contributed
16 to SFOs throughout this program.

17 The Department will provide a form for dealers
18 to give vehicle purchasers which will allow them to
19 make this contribution. Dealers must send the
20 contributions to the SFO and must provide the SFO
21 and the Department with a monthly report of all
22 contributions sent to that SFO from the prior
23 month.

24 The SFO must file a monthly report with the
25 Department that details the contributions received

1 during the preceding calendar month along with
2 identifying information for each dealer who
3 remitted contributions. The dealer will report as
4 a credit on their sales tax return any amounts
5 distributed to the SFOs.

6 In the event the credit taken by the dealer
7 does not align with the reported amounts received
8 by the SFOs, the Department will review all
9 documentation provided by the parties. Upon a
10 finding that a dealer failed to remit a
11 contribution for which they took a credit, the
12 Department will notify the affected SFO of the
13 dealer's contact information and the amount at
14 issue.

15 In the event a dealer or an SFO fails to
16 submit timely reports, the Department is directed
17 to impose a penalty. The penalty may be waived if
18 the noncompliance is due to reasonable cause.

19 That is the basic overview of the program as
20 provided in statute.

21 Our second agenda item is to accept public
22 comments. The Department will not be responding to
23 questions but welcomes all comments at this time.
24 When you come forward to give comments, please
25 begin by stating your name and who you represent.

1 MR. HAMILTON: Does anyone wish to come
2 forward to provide comments?

3 MS. NESSET: Good afternoon. My name is Heide
4 Nessel with Step Up for Students. First I just
5 wanted to commend the DOR for your dedication to
6 the process in work-shopping these rules.

7 As the SFO administering the program, our goal
8 is really to ensure that we are able to serve the
9 maximum number of students through this scholarship
10 opportunity. Additionally, we want to ensure that
11 we are good stewards of the relationship both with
12 the auto dealers impacted, the tax collectors
13 impacted, and the Department of Revenue.

14 We also have the additional goal of ensuring
15 that this is a streamlined process for those that
16 we're working with. And so we have some feedback,
17 and we need some additional guidance in a number of
18 areas.

19 So first, when we look at the feedback that we
20 wanted to provide today, initially we wanted to
21 discuss that contribution election form. The
22 statute clearly outlines the minimum language
23 that's required on that contribution form, but we
24 would like to provide additional guidance that will
25 help provide clarity to the purchaser and help the

1 dealer with communication of the form. And that
2 would just be to put additional language in there
3 that ensures that the purchaser is aware that the
4 contribution costs them no dollars out of pocket.
5 This is truly a tax credit, a donation, up to a
6 hundred percent.

7 Additionally, we wanted to touch on the
8 reporting process that is now required by both the
9 dealers and SFOs. In statute it points out that
10 it's the same form that the dealers would use to
11 make a report to the DOR; it's the same form that
12 would be used that the dealers report to the SFO.
13 We would provide feedback that if there is an
14 opportunity to make that a streamlined process in
15 one documentation for the dealers, that would
16 likely be the easiest opportunity for all involved
17 parties.

18 Finally, we wanted to touch on the reporting
19 request that the SFO is required -- we would just
20 point out that it's clear on the statute that we
21 would give the EIN and the total amount, and we
22 would just request that the DOR keep that reporting
23 requirement as simple as it's written into law at
24 this point.

25 There are some additional areas where we will

1 need guidance from the DOR, and so we have a couple
2 of questions. Primarily, when it comes to the
3 issuing of a contribution from a tax collector's
4 office, we are required as the SFO to include the
5 EIN of the entity distributing the funds to us; and
6 we would just like some additional clarity on what
7 we would do if that EIN was not available.
8 Particularly we're thinking of in the case of a tax
9 collector's office remitting to Step Up for
10 Students.

11 Additionally, and you touched on this earlier,
12 but the DOR notifies the affected organization when
13 there's a discrepancy in what is being reported to
14 the DOR versus by the dealer versus what we're
15 reporting back to the DOR. And we just need
16 additional clarity on how we go about reporting
17 back to the DOR, if the situation has been
18 rectified or what authority we have in ensuring
19 that collection goes through and what we would have
20 to report back to the DOR, whether or not the issue
21 is resolved or remains pending and open.

22 And finally, we just wanted to address the
23 ambiguity in the timeline of the reporting that the
24 SFO is required to do to the DOR. Our
25 understanding of the way that the law is written is

1 that dealers must report to the SFO at the time of
2 their remittance, which is on or before the 20th of
3 month. We're reading that the SFO would have until
4 the 20th of the following month to report back to
5 the DOR, and we would just like some additional
6 clarification on that process.

7 But long story short, we're here to be good
8 stewards of the relationship with the DOR, and we
9 just want to make this as simple of a process as
10 possible for all involved parties. Thank you.

11 MS. EAGLE: Thank you.

12 Are there additional comments?

13 MR. SPICKARD: Hi. I'm Craig Spickard here on
14 behalf of the Florida Auto Dealers Association.
15 And I really just kind of want to go -- echo the
16 comments that the SFO had. I mean this is a new
17 process for everybody and there's a lot of
18 questions. And as you may know, dealers are loaded
19 down with forms when you go to buy a car.

20 So it's important for the dealers. We'd
21 really like an opportunity to weigh in and work
22 with DOR, the SFO, everybody involved to make
23 sure that the forms that are ultimately used as
24 part of this program are clear; that there's no
25 confusion for the customers; that there's no

1 confusion for the SFOs; and there's no confusion
2 for the DOR.

3 So I would just ask that -- as she said, that
4 as we move forward we all kind of weigh in and work
5 together and have an ability to chime in as these
6 forms go along. I don't know what the timeline
7 that DOR has for getting these forms together or
8 what the thought is in that regard. I know you
9 said you weren't answering questions.

10 But that's our biggest concern on behalf of
11 the dealers, is that we're able to do -- I mean
12 we're happy to do this. We have no objection to
13 the law or the rules or anything like that, we just
14 want to make sure that it's a process that works
15 for everybody.

16 MR. HAMILTON: Just so that I can clarify,
17 obviously as part of this process, that as you
18 recognized, there are different nuances that the
19 Department fully appreciates, and we appreciate all
20 of the comments that are being provided.

21 Certainly as part of emergency rulemaking, the
22 Department will implement that in accordance with
23 the statutory requirements. We don't have any
24 specific timeframe, but we envision implementing
25 emergency rules. To the extent that there are

1 comments that anyone would like to provide, that's
2 one reason why we're here today. And certainly we
3 welcome specific comments relating to that.

4 We don't envision putting out draft forms
5 prior to emergency rulemaking. We're looking for
6 feedback and comments as part of this process.

7 MR. SPICKARD: Sure, and that's our concern is
8 because we feel like we're shooting a little bit in
9 the dark because we don't know what the forms are
10 going to look like. I mean our -- as we understand
11 the statute, there's a form that's going to be
12 provided by DOR to dealers, that dealers are going
13 to provide to customers for the customers to make
14 an election either yes or no and then how much up
15 to 105.

16 And then as we understand it, there's also
17 going to be a form that the dealer submits to DOR
18 and the SFOs that report the monthly amount
19 collected under the program. And then it also
20 looks like under the statute that there also has to
21 be a reporting of the credit on the DR-15 form.
22 And that was kind of one of our other questions, is
23 how are we supposed to report that on that form;
24 because it doesn't look like right now there's a
25 spot for the credit to be accounted for.

1 And so those are our main concerns.

2 MR. HAMILTON: Okay. Well, I think that those
3 are comments that are greatly appreciated.

4 Thank you.

5 MR. SPICKARD: Thank you.

6 MS. EAGLE: Additional public comment?

7 MS. MARINER: Hi. I'm Lisette Mariner
8 (phonetics), and I represent the used car dealers,
9 the independent dealers of the State of Florida.

10 And we, of course, have been working with the
11 SFOs, and we're working with the Department of
12 Revenue to kind of figure out what these
13 guidelines are and certainly want to be part of
14 that process to make sure that we educate our
15 dealers that we represent in the process of what
16 to expect.

17 Some of the questions that we had were what
18 if -- because we sell -- a lot of dealers are
19 buy here/pay here, or sell models that may not
20 reach the tax dollar amount of the \$105. What do
21 you do in that case? Is it up to \$105, or is it,
22 you know, \$105 at that max amount?

23 Once you reach -- I believe the statute has
24 a cap. How are we supposed to know when that cap
25 is reached? So that's another question that we

1 had.

2 The repossession tax credits, how are those
3 going to be worked out? If part of the dollars are
4 being diverted to the scholarship fund, do we take
5 the entire amount, or how does that work?

6 Ancillary products, are they part of that tax
7 dollar amount? If you sell a warranty, is that,
8 you know, part of the sale of the car? Is that
9 part of the tax dollar amount that is being sent
10 through?

11 So the forms, of course, are -- you know, we
12 want to make sure that we understand what the forms
13 are. So we're here to work with everyone and make
14 sure that the independent dealers understand what
15 the program is about, how to educate their
16 consumers, and how we can help in facilitating that
17 process.

18 Thank you.

19 MS. EAGLE: Additional comments?

20 (NO RESPONSE).

21 MS. EAGLE: Are there any additional comments?

22 (NO RESPONSE).

23 MS. EAGLE: Okay. On behalf of the
24 Department, I want to thank everyone for
25 participating and sharing your comments with us.

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Your participation is very helpful during this process, and this concludes the meeting.

(WHEREUPON, THE MEETING WAS ADJOURNED).

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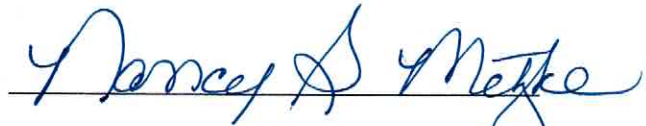
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STATE OF FLORIDA)
COUNTY OF LEON)

I, NANCY S. METZKE, RPR, FPR, certify that I was authorized to and did stenographically report the foregoing proceedings and that the transcript is a true and complete record of my stenographic notes.

DATED this 29TH day of May, 2018.



NANCY S. METZKE, RPR, FPR
Court Reporter

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