

**PENALTY AND INTEREST PROVISIONS
FOR TAXES ADMINISTERED BY
THE FLORIDA DEPARTMENT OF REVENUE**



**UPDATED
JANUARY 2018**

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
COMMUNICATIONS SERVICES TAX		
	Failure to Pay Amount Due Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	202.35(1) 213.235
<u>Failure to Timely File Return or Pay Tax</u> 10% of any unpaid tax if failure is up to 30 days, and an additional 10% of any unpaid tax for each additional 30 days, or fraction thereof, not to exceed 50%		202.28(2)(a)
<u>Sale for Resale Not in Compliance with Rules</u> 10% of any unpaid tax if failure is up to 30 days, and an additional 10% of any unpaid tax for each additional 30 days, or fraction thereof, not to exceed 50%		202.16(2)(a) 202.28(2)(a)
<u>Refusal to Make Return and Pay Taxes Due, or Failure to State Return is Correct</u> 6% per annum of amount due Misdemeanor/1 st degree		202.27(5)
<u>Failure to File Six Consecutive Returns with Knowing and Willful Intent to Evade Payment of Tax or Fee</u> Felony/3 rd degree		202.28(2)(b)
<u>False or Fraudulent Return with Willful Intent to Evade Payment</u> 100% of tax bill or fee and: If less than \$300: 1 st offense: Misdemeanor/2 nd degree 2 nd offense: Misdemeanor/1 st degree 3 rd or subsequent offense: Felony/3 rd degree \$300 or more but less than \$20,000: Felony/3 rd degree \$20,000 or more but less than \$100,000: Felony/2 nd degree \$100,000 or more: Felony/1 st degree		202.28(2)(c)
<u>Failure to Remit Taxes with Intent to Deprive State or Local Government</u> Theft of Government Funds \$300 or less: 1 st offense: Misdemeanor/2 nd degree 2 nd offense: Misdemeanor/1 st degree 3 rd or subsequent offense: Felony/3 rd degree \$300 or more, but less than \$20,000: Felony/3 rd degree \$20,000 or more, but less than \$100,00: Felony/2 nd degree \$100,000 or more: Felony/1 st degree		202.33(2)
<u>Failure to Secure, Maintain, Keep, and Make Available Records</u> Misdemeanor/1 st degree Subsequent offense involving intentional destruction of records with intent to evade payment: Felony/3 rd degree		202.34(1)(a)
<u>Holding Out or Advertising, Dealer to Relieve Purchaser of Tax Payment</u> 1 st Offense: Misdemeanor/2 nd degree 2 nd or subsequent offense: Misdemeanor/1 st degree		202.35(5)
<u>Failure to Allocate Tax Among Jurisdictions on Appropriate Schedule of Return</u> \$5,000 per return		202.28(2)(d)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
COMMUNICATIONS SERVICES TAX		
<u>Reporting Tax to Wrong Local Jurisdiction When Not Using a Method Identified in s. 202.22(1)</u> 10% of tax collected that was reported to incorrect jurisdiction not to exceed \$10,000 per return		202.28(2)(e)
<u>Failure to Provide Available Machine-Readable Records Within 60 days of the Department's Request</u> In addition to all other penalties, a specific penalty up to \$5,000 per audit		202.34(5)
<u>Failure or Refusal to Register</u> Misdemeanor/1 st degree; \$100 initial registration fee (\$100 fee may be waived if failure is due to reasonable cause)		202.17(2)
<u>Failure to Remit Payment or File Return Electronically When Obligated</u> \$10 penalty for each remittance and \$10 penalty for each return submitted, plus any other penalties that may be applicable.		213.755(6)
CORPORATE INCOME TAX		
<u>Failure to File a Return and Pay Timely</u> 10% of unpaid tax, per month or portion thereof, not to exceed 50%		220.801(1)
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	220.807 213.235
<u>Failure to File a Return When No Tax is Due</u> \$50 per month, or portion thereof, maximum \$300		220.801(2)
<u>Failure to Remit Payment or File Return Electronically When Obligated</u> \$10 penalty for each remittance and \$10 penalty for each return submitted, plus any other penalties that may be applicable.		213.755(6)
<u>Negligence or Intentional Disregard of Rules and Regulations</u> 10% of deficiency		220.803(1)
<u>Filing Fraudulent Return</u> 100% of tax due		220.803(2)
<u>Filing Incomplete Return</u> Greater of \$300 or 10% of tax due, maximum \$10,000		220.211(1)
<u>Underpayment of Tentative Tax</u> 12% per year on amount underpaid from original due date of return		220.32(3)
	<u>Underpayment of Tentative Tax</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	220.32(3) 220.809 213.235 220.807
<u>Underpayment of Estimated Tax</u> 12% per year computed from installment due date until payment date or return due date, whichever is earlier	<u>Underpayment of Estimated Tax</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	220.34(2)(a) 220.34(2)(c) 213.235 220.807

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
CORPORATE INCOME TAX		
	<u>Erroneous Refund</u> Adjusted prime rate, plus 4 percentage points, from date of payment until repaid. Not to exceed an annual rate of 12%	220.809(6) 220.807
	<u>Failure to pay penalty within 20 days of Notice & Demand</u> Adjusted prime rate, plus 4 percentage points, from notice date until paid. Not to exceed an annual rate of 12%	220.809(4) 220.807
<u>Enterprise Zone Jobs Credit—Fraudulent Claim</u> Repayment of credit, mandatory 200% of credit, Felony/3 rd degree	<u>Enterprise Zone Jobs Credit—Fraudulent Claim</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	220.181(8)(a) 213.235
<u>Grossly Overstated Claim</u> Felony/3 rd degree		220.181(8)(b)
<u>Failure to File Electronically</u> 5% of the tax for the first 30 days the return is not filed electronically, with an additional 5% percent of tax for each additional month or fraction of a month, not to exceed \$250. Other penalties may be applicable.		220.21(2)
DOCUMENTARY STAMP TAX		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	201.17(2)(c) 213.235
<u>Failure to Allow Examination of Taxpayers Records</u> Misdemeanor/2 nd degree		201.11(1)
<u>Failure of Clerk of Court to Maintain Records/Make Proper Reports</u> Disallow total 0.5% compensation allowance		201.11(2)
<u>Failure of Clerk of Court to Report Violation</u> Misdemeanor		201.12
<u>Failure of Persons to Pay Required Tax or Cancel Adhesive Stamp</u> Misdemeanor/1 st degree		201.17(1)
<u>Tax Not Paid on Documents at Time of Audit or Upon Recording</u> 10% of unpaid tax, if not more than 30 days. 10% for each additional 30 days not to exceed 50%, or 200% if tax deficiency is due to fraud		201.17(2)(b)
<u>Illegal Use of Stamps</u> Felony/3 rd degree		201.18
<u>Illegally Avoiding Tax Pursuant to s. 201.09</u> Misdemeanor/1 st degree		201.20
<u>Financing Statements Under Uniform Commercial Code</u> (See Specific Penalties Above)		201.22

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
ESTATE TAX		
	<u>Failure to Pay After Extension</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	198.15(1) 213.235
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	198.18(2) 213.235
<u>Failure to Produce Records</u> Penalty not to exceed \$500		198.36
<u>Willful Failure to Make Return, Pay Tax, Keep Records</u> Misdemeanor/1 st degree		198.37
<u>Aiding or Assisting in Filing False Return</u> Felony/3 rd degree		198.38
<u>Knowingly Making False Statement</u> Misdemeanor/1 st degree		198.39
<u>Evasion of Tax</u> Felony/3 rd degree		198.40
<u>Late Payment</u> 10% within 30 days of due date; 20% if more than 30 days after due date		198.15(2)
<u>Failure to Pay Due to Negligence or Intentional Disregard</u> 10% per month, maximum 50%		198.18(1)
<u>Failure to Pay With Intent to Defraud</u> 100% of the total amount of deficiency		198.18(1)
MOTOR FUEL AND DIESEL FUEL TAX		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	206.44(2)
<u>Failure to File, Report or Pay Taxes Timely</u> 10% of unpaid tax if not more than 1 month, with additional 10% for each additional month or fraction of month, not to exceed 50%. Minimum penalty \$10	Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	206.94 206.44(1)
<u>Incomplete Reports</u> Terminal Suppliers, Importers, Exporters and Wholesalers: \$200 Carriers: \$200 Terminal Operators: \$100		206.06(3) 206.09(5) 206.095(3)
<u>Willful Failure to Report Tax</u> License Revocation		206.93
<u>Willfully Refusing or Neglecting to Make Return</u> Felony/3 rd degree; Revoke or suspend license		206.11(2)
<u>Knowingly Making a False Return in Connection with a Refund Request</u> Felony/3 rd degree; Revoke or suspend license		206.11(2)
<u>Knowingly Collecting Any Refund Not Entitled To</u> Felony/3 rd degree; Revoke or suspend license		206.11(2)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
MOTOR FUEL AND DIESEL FUEL TAX		
<u>No Valid Natural Gas Fuel Retailer License</u> Current to December 31, 2018: \$200 January 1, 2019 and beyond: 25 percent of the tax due during the unlicensed period		206.9952(3)(a)
<u>Violates Ch. 206 Where Another Penalty Does Not Apply</u> Felony/3 rd degree; Revoke or suspend license		206.11(2)
<u>Violation of Discontinuance or Transfer of Business per 206.18</u> Felony/3 rd degree		206.18(5)
<u>Failure to Pay Tax</u> Lien on Property (for tax, interest, penalty, costs)		206.15
<u>Persons Transporting Fuel Without Carrier's License</u> Misdemeanor/1 st degree/Forfeiture of Property		206.021(4) 206.205(2)
<u>Advertising to Absorb Tax</u> 1 st offense: Misdemeanor/2 nd degree 2 nd offense: Misdemeanor/1 st degree		206.23(2)
<u>Failure to Register</u> Misdemeanor/1 st degree		206.404(1)(h), (3) 206.9931
<u>Failure to Make Records Available</u> Misdemeanor/1 st degree Civil Penalty: \$500; Revoke license		206.404(2)(b)
<u>Willful Failure to Pay Tax</u> Double Amount of Tax		206.07
<u>Knowingly Filing False or Fraudulent Statement or Report</u> Perjury 837.01		206.11(1)
<u>Failure to Repay Erroneous Refund Within 15 Days</u> 25% of amount of refund		206.41(5)(g)
<u>Knowingly Making False or Fraudulent Statement in Application for Refund Permit or Application for Refund; Fraudulently Obtaining Refund of Taxes; Knowingly Aiding or Assisting in Making False or Fraudulent Statement or Claim; Buying Motor or Diesel Fuel to be Used for Unauthorized Purpose</u> Revocation of refund permit for a minimum of 2 years. Violation of any other provision of this Chapter results in suspension of permit, not to exceed 6 months		206.41(5)(h), (i)
<u>Willful Evasion or Attempt to Evade Fuel Tax</u> 1 st offense: \$10 per gallon of motor fuel involved or \$1,000, whichever is greater. Penalty increases with subsequent violations, multiplying penalty amount by number of prior violations.		206.413(3) 206.872(11)(a)
<u>Owning or Possessing Fuel Bearing Out-of-State Destination When Diversion Number Has Not Been Issued</u> \$1 per gallon based on maximum capacity of storage tank		206.416(2)
<u>Theft of State Tax Funds</u> Less than \$300: 1 st offense: Misdemeanor/2 nd degree 2 nd offense: Misdemeanor/1 st degree 3 rd or subsequent offenses: Felony/3 rd degree More than \$300 and less than \$20,000: Felony/3 rd degree More than \$20,000 and less than \$100,000: Felony/2 nd degree \$100,000 or more: Felony/1 st degree		206.56(2)
<u>Failure of any person, officer, or director of corporation to collect and pay tax or attempt to evade or defeat tax</u> Twice the total amount of tax evaded, not accounted for, or not paid		213.29

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
MOTOR FUEL AND DIESEL FUEL TAX		
<u>Failure to Provide Records</u> \$5,000, in addition to all other penalties		206.14(2)
<u>Confidentiality Breach by DOR Employees and Former Employees</u> 1 st Degree Misdemeanor		206.27(2)
<u>Failure to include all data elements, data elements were not filed in the proper format, or data elements were not filed electronically within 3 months from notification</u> \$5,000 for each month failure continues, in addition to all other penalties		206.485(2)
<u>Failure to Correct Reporting Error Within 180 Days</u> 100% of additional tax due and 10% of tax due.		206.43(7)(b)
<u>Failure to Post or Provide Dyed Diesel Fuel Notice</u> Greater of \$10 per gallon or \$1,000		206.872(11) 206.8741(6)
SEVERANCE OF SOLID MINERALS		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	213.235
<u>Underpayment of Estimated Tax</u> 20% per year on amount underpaid		211.33(1)(f)
<u>Failure to File or Pay Timely</u> 10% month, not to exceed 50% of the total tax due		211.33(2)(d) 211.33(2)(c)
<u>Substantial Underpayment</u> 30% of underpayment Substantial means more than 35% of tax due		211.33(2)(e) 211.33(2)(d)
<u>Willful Failure to File Return/Keep and Produce Records/Fraudulent Return</u> Felony/3 rd degree		211.335(1)
<u>Willfully Gives Bad Check/Fails to Make Timely Payment in Full</u> Felony/3 rd degree		211.335(2)
PRODUCTION OF OIL AND GAS		
	<u>Fail to Timely Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	211.076(1) 213.235 211.076(4)(a) 213.235
<u>Failure to Timely File Return</u> 10% for each month; not to exceed 50% of tax due. \$50 for each month for failure to file when no tax is due, not to exceed \$300		211.076(2)
<u>Substantial Underpayment</u> 30% of the underpayment. "Substantial" means more than 35% of tax due.		211.076(1) 211.076(3)
<u>Underpayment of Estimated Tax</u> 12% per year		211.076(4)(a)
<u>Willful Failure to File Return, Keep and Produce Records/Files</u> <u>Fraudulent Return</u> Misdemeanor/1 st degree		211.25(1)
<u>Willfully Gives Bad Check/Fails to Make Timely Payment in Full</u> Felony/3 rd degree		211.076(1) 211.25(2)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
GROSS RECEIPTS TAX (2.5% Imposed by subsection 203.01(1)(a)1., F.S.)		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	203.06 213.235
<u>Failure to Timely Report and Pay</u> 10% of unpaid tax if failure is for less than 31 days, plus an additional 10% for each additional 30 days or fraction of 30 days past due. Penalty may not be less than \$10 or exceed 50% of the unpaid tax.		203.01(2)(a)
<u>Receiving Payment for Items or Services Without Complying With Provisions of Chapter; Willful Violation of Chapter Provisions</u> Misdemeanor/1 st degree		203.03(1)(2)
<u>False or Fraudulent Return with Willful Intent to Evade Payment</u> 100% of tax due; misdemeanor/2 nd degree		203.01(2)(b)
<u>Failure, Neglect or Refusal by any Person to Remit Tax</u> Person will be personally liable for tax; Misdemeanor/2 nd Degree		203.01(6)
INSURANCE PREMIUM TAX		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	624.5092(2)(c) 213.235
<u>Failure to Report and Timely Pay Installment of Tax; Estimation of Installment Less Than 90%. Failure to Report and Timely Pay Tax Due with Final Return</u> 10% of any underpayment or delinquent taxes due for the quarter or any delinquent taxes due and payable with final return		624.5092(2)(b)
	<u>Late Filing, Late Payment or Underpayment of Installment</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	624.5092(2)(c) 213.235
INTANGIBLE PERSONAL PROPERTY TAX		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	199.282(1) 199.282(7)
<u>Failure to Pay Timely</u> 10% each calendar month, from due date until paid. Maximum 50% of tax.		199.282(3)
<u>Willful Violation of Chapter 199</u> Felony/3 rd degree		199.282(1)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
INTANGIBLE PERSONAL PROPERTY TAX		
<u>Failure to File Annual Return or Pay Tax Due</u> 100% of unpaid tax; Felony, 3 rd degree		199.282(7)
<u>Annual Tax Undervalued Property</u> 10% each calendar month, from due date until paid. Maximum 50% of tax.		199.282(3) 199.282(4)
<u>Annual Tax Omitted Property</u> 10% each calendar month, from due date until paid. Maximum 50% of tax.		199.282(3) 199.282(4)
<u>Failure or Refusal to Make Records Available</u> Misdemeanor/1 st degree		199.282(6)
<u>Willful Violation By Officer or Director of Corporation</u> 100% of unpaid tax		199.282(7)
PREPAID WIRELESS E911 FEE		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	365.172(9)(g)6. 212.12(3) 213.235
<u>Failure to Timely Pay Fee Amount Due on a Fee Return</u> One-time penalty equal to 10% of the unpaid fee or \$50, whichever is greater. This penalty is subject to the provisions of s. 213.21(10).		365.172(9)(g)6. 212.12(2)(a)
<u>Failure to Remit Payment or File Return Electronically When Obligated</u> \$10 penalty for each remittance and \$10 penalty for each return submitted, plus any other penalties that may be applicable.		365.172(9)(g)6. 213.755(6)
<u>Failure to Timely File a Return</u> One-time penalty equal to 10% of the unpaid fee or \$50, whichever is greater. This penalty is subject to the provisions of s. 213.21(10).		365.172(9)(g)6. 212.12(2)(a)
<u>Failure to Timely Pay and File a Return</u> 10% of unpaid fee if not more than 30 days past due. Additional 10% penalty for each additional 30 days or part of 30 days that the fee remains unpaid. Minimum penalty: \$50. Maximum penalty: 50% of fee due.		365.172(9)(g)6. 212.12(2)(a) 212.12(2)(b)
<u>Fails, Neglects or Refuses to Collect Fee</u> Misdemeanor/1 st degree		365.172(9)(g)6. 212.07(3)(a)
<u>Refusal to Make Return and Pay Fees Due or Sign Fee Return</u> Penalty of 6% per annum of amount due Misdemeanor/1 st degree		365.172(9)(g)6. 212.14(3)
<u>Incomplete Return</u> Collection allowance may be denied		365.172(9)(g)6. 212.12(1)(a)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
PREPAID WIRELESS E911 FEE		
<u>Willful Failure to Collect Fee</u> 100% of uncollected fee Less than \$300: 1 st offense: Misdemeanor/2 nd degree 2 nd offense: Misdemeanor/1 st degree 3 rd or subsequent offense: Felony, 3 rd degree \$300 or more but less than \$20,000: Felony/3 rd degree \$20,000 or more but less than \$100,000: Felony/2 nd degree \$100,000 or more: Felony/1 st degree		365.172(9)(g)6. 212.07(3)(b)
<u>Failure to File Six Consecutive Returns with Knowing and Willful Intent to Evade Fee</u> Felony/3 rd degree		365.172(9)(g)6. 212.12(2)(c)
<u>Filing Fraudulent Return with Willful Intent to Evade Payment</u> 100% of fee in addition to other penalties Less than \$300: 1 st offense: Misdemeanor/2 nd degree 2 nd offense: Misdemeanor/1 st degree 3 rd or subsequent offense: Felony/3 rd degree \$300 or more but less than \$20,000: Felony/3 rd degree \$20,000 or more but less than \$100,000: Felony/2 nd degree \$100,000 or more: Felony 1 st degree		365.172(9)(g)6. 212.12(2)(d)
<u>Willful Intent to Defraud</u> Less than \$300: 1 st offense: Misdemeanor/2 nd degree 2 nd offense: Misdemeanor/1 st degree 3 rd or subsequent offense: Felony/3 rd degree \$300 or more but less than \$20,000: Felony/3 rd degree \$20,000 or more but less than \$100,000: Felony/2 nd degree \$100,000 or more: Felony/1 st degree		365.172(9)(g)6. 212.15(2)
<u>Will Failure of Any Person, Officer, or Director of Corporation to Collect and Pay Fee, or Willful Attempt to Evade or Defeat Fee</u> Twice the total amount of fee evaded, not accounted for, or not paid		365.172(9)(g)6. 213.29
<u>Advertising to Absorb or Refund Fee</u> 1 st offense: Misdemeanor/2 nd degree 2 nd or subsequent offense: Misdemeanor/1 st degree		365.172(9)(g)6. 212.07(4)
<u>Erroneous Refunded Fee</u> 10% of the erroneously refunded fee, if the Department determines the erroneous refund claim was not due to reasonable cause. 100% of the erroneously refunded fee, if the Department determines that the erroneous refund claim was due to fraud.		365.172(9)(g)6. 213.255(9)(12)
<u>Failure to Permit Examination of Records</u> Misdemeanor/1 st degree Subsequent offense involving intentional destruction of records: Felony/3 rd Degree		365.172(9)(g)6. 212.13(1)
<u>Failure to Keep Records</u> Misdemeanor/1 st degree for not keeping complete records five years or as specified by law Subsequent offense involving intentional destruction of records with intent to evade fee: Felony/3 rd degree		365.172(9)(g)6. 212.13(2)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
SALES AND USE TAX (Includes the 6.95% tax imposed on electricity)		
	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	213.235
<u>Failure to Timely Pay Tax Amount Due on a Tax Return</u> One-time penalty equal to 10% of the unpaid tax or \$50, whichever is greater. This penalty is subject to the provisions of s. 213.21(10).		212.12(2)(a)
<u>Failure to Remit Payment or File Return Electronically When Obligated</u> \$10 penalty for each remittance and \$10 penalty for each return submitted, plus any other penalties that may be applicable.		213.755(6)
<u>Failure to Timely File a Return</u> One-time penalty equal to 10% of the unpaid tax or \$50, whichever is greater. This penalty is subject to the provisions of s. 213.21(10).		212.12(2)(a)
<u>Failure to Timely Pay and File a Return</u> 10% of unpaid tax if not more than 30 days past due. Additional 10% penalty for each additional 30 days or part of 30 days that the tax remains unpaid. Minimum penalty: \$50. Maximum penalty: 50% of tax due.		212.12(2)(a) 212.12(2)(b)
<u>Fails, Neglects or Refuses to Collect Tax</u> Misdemeanor/1 st degree		212.07(3)(a)
<u>Estimated Tax</u> 10% penalty equal to amount of any unpaid estimated tax in addition to all other penalties and interest	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	212.12(2)(f) 212.12(3) 213.235
<u>Refusal to Make Return and Pay Taxes Due or Sign Tax Return</u> Penalty of 6% per annum of amount due Misdemeanor/1 st degree		212.14(3)
<u>Incomplete Return</u> Collection allowance may be denied		212.12(1)(a)
<u>Willful Failure to Collect Tax</u> 100% of uncollected tax Less than \$300: 1 st offense: Misdemeanor/2 nd degree 2 nd offense: Misdemeanor/1 st degree 3 rd or subsequent offense: Felony, 3 rd degree \$300 or more but less than \$20,000: Felony/3 rd degree \$20,000 or more but less than \$100,000: Felony/2 nd degree \$100,000 or more: Felony/1 st degree		212.07(3)(b)
<u>Failure to File Six Consecutive Returns with Knowing and Willful Intent to Evade Tax</u> Felony/3 rd degree		212.12(2)(c)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
SALES AND USE TAX		
<u>Filing Fraudulent Return with Willful Intent to Evade Payment</u> 100% of tax in addition to other penalties Less than \$300: 1 st offense: Misdemeanor/2 nd degree 2 nd offense: Misdemeanor/1 st degree 3 rd or subsequent offense: Felony/3 rd degree \$300 or more but less than \$20,000: Felony/3 rd degree \$20,000 or more but less than \$100,000: Felony/2 nd degree \$100,000 or more: Felony/1 st degree		212.12(2)(d)
<u>Willful Intent to Defraud</u> Less than \$300: 1 st offense: Misdemeanor/2 nd degree 2 nd offense: Misdemeanor/1 st degree 3 rd or subsequent offense: Felony/3 rd degree \$300 or more but less than \$20,000: Felony/3 rd degree \$20,000 or more but less than \$100,000: Felony/2 nd degree \$100,000 or more: Felony/1 st degree		212.15(2)
<u>Willful Failure of Any Person, Officer, or Director of Corporation to Collect and Pay Tax, or Willful Attempt to Evade or Defeat Tax</u> Twice the total amount of tax evaded, not accounted for, or not paid		213.29
<u>Advertising to Absorb or Refund Tax</u> 1 st offense: Misdemeanor/2 nd degree 2 nd or subsequent offense: Misdemeanor/1 st degree		212.07(4)
<u>Inadvertent Registration Errors—Reduced Penalty</u> Instead of tax, penalties, and interest, the Department will impose these mandatory penalties: If relief is applied for before contact by DOR: \$1,000 or 10 percent of tax due, whichever is less. If relief is applied for after contact by DOR: \$5,000 or 20 percent of tax due, whichever is less.		212.07(9) 212.07(9)(b)1. 212.07(9)(b)2.
<u>Failure to Register</u> Misdemeanor/1 st degree subject to injunction; registration fee increased to \$100 in lieu of \$5		212.18(3)(c)1.
<u>Willful Failure to Register After Written Notice</u> Felony 3 rd degree		212.18(3)(c)2.
<u>Erroneous Refunded Tax</u> 10% of the erroneously refunded tax, if the Department determines the erroneous refund claim was not due to reasonable cause. 100% of the erroneously refunded tax, if the Department determines that the erroneous refund claim was due to fraud.	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	213.255(9)(12)
<u>Fraudulent Claim of Exemption</u> 200% mandatory of tax plus tax amount due; 3 rd degree felony for claiming fraudulent exemption		212.085
<u>Enterprise Zone Jobs Credit—Fraudulent claim</u> 100% mandatory of the credit plus the credit amount owed; Misdemeanor/2 nd degree	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	212.096(11) 212.12(3) 213.235

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
SALES AND USE TAX		
<u>Urban High-Crime Area Job Tax Credit Program—Fraudulent Claim</u> 100% mandatory of the credit plus the credit amount owed; Misdemeanor/2 nd degree		212.097(14)
<u>Rural Job Tax Credit Program—Fraudulent claim</u> 100% mandatory of the credit plus credit amount owed; Misdemeanor/2 nd		212.098(10)
<u>Verification of Entitlement to Credit—Failure to Submit Documentation</u> Disallowed credit plus mandatory penalty of 25% of the credit	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	212.11(5)(c) 212.12(3) 213.235
<u>Entertainment Industry Exemption—Improper Use of Exemption Certificate</u> 100% of tax owed; Felony/3 rd degree; Revocation of certificate		288.1258(2)(e) 212.12(2)(e)
<u>Failure to Keep Records of Leases, Licenses and Rental Transactions</u> 1 st offense: Misdemeanor/2 nd degree 2 nd and subsequent offenses: Misdemeanor/1 st degree Subsequent offense involving intentional destruction of records with intent to evade tax: Felony/3 rd degree		212.12(13)
<u>Failure to Permit Examination of Records</u> Misdemeanor/1 st degree Subsequent offense involving intentional destruction of records: Felony/3 rd Degree		212.13(1)
<u>Failure to Keep Records</u> Misdemeanor/1 st degree for not keeping complete records five years or as specified by law Subsequent offense involving intentional destruction of records with intent to evade tax: Felony/3 rd degree		212.13(2)
<u>Occasional or Isolated Sale of Motor Vehicles</u> If reported sales price is less than 80% of average loan price without affidavit signed by each party: Penalty equal to twice the amount of additional tax and Misdemeanor/1 st degree. 10% of unpaid tax if not more than 30 days past due, with additional 10% for each additional 30 days, not to exceed a total penalty of 50% of any unpaid tax.	<u>Failure to Pay Amount Due</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	212.05(1)(a)1.b. 212.12(2)(a) 213.235
<u>Failure to Remove Boat or Aircraft</u> 100% mandatory penalty equal to tax payable in the event boat or aircraft is not removed from state within 10 days after purchase. "Qualifying" boat has 90 days to remove; or 20 days after repair, or is returned within 6 months or if the purchaser fails to furnish the Department with any of the required documentation in a timely manner.		212.05(1)(a)2.
<u>Fraudulent Boat Decal Issuance or Removal</u> Mandatory 200% penalty Misdemeanor/1 st degree		212.05(1)(a)2.f. (V) & (V1)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
SALES AND USE TAX		
<u>Partial Exemption for Flyable Aircraft—Violation of intent</u> Use tax owed plus mandatory s. 212.12(2) penalty		212.08(11)(d)
CONVENTION DEVELOPMENT TAX		
Same as sales tax with the exception of estimated tax provisions	Same as sales tax	212.0305(5)(c) 212.0305(3)(g)
LOCAL OPTION TOURIST DEVELOPMENT TAX		
Same as sales tax	Same as sales tax	125.0104(3)(g) 125.0104(10)(c)
TOURIST IMPACT TAX		
Same as sales tax	Same as sales tax	125.0108(2)(a)
DISCRETIONARY SALES SURTAX		
Same as sales tax, with exception of estimated tax and fraudulent refunds	Same as sales tax	212.054(4)(a)
RENTAL CAR SURCHARGE		
Same as sales tax with exception of estimated tax	Same as sales tax	212.0606(2)(c)
WASTE TIRE FEE		
Same as sales tax with exception of estimated tax and dealer's collection allowance	Same as sales tax	403.718(3)(a)
LEAD-ACID BATTERY FEE		
Same as sales tax with exception of estimated tax and dealer's collection allowance	Same as sales tax	403.7185(3)(a)
SECONDHAND DEALER		
Civil fine of up to \$10,000; Misdemeanor/1 st degree Revocation, denial, suspension, or restriction of license		538.07(1)
<u>Secondhand Dealers Customer False Ownership/Identification</u> Less than \$300: Felony/3 rd degree \$300 or more: Felony/2 nd degree		538.04(4), (5)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
SECONDARY METALS RECYCLER		
<u>Secondhand Metals Recycler Customer False Ownership/Identification</u> Less than \$300: Felony/3 rd degree \$300 or more: Felony/2 nd degree Civil fine of up to \$10,000 Revocation, denial, suspension, or restriction of license		538.23(3),(4) 538.25(5)
<u>Knowing/Intentional Violations of Ch. 538 by Secondhand Metal Recyclers</u> 1 st and 2 nd offenses: Felony/3 rd degree 3 rd or subsequent offenses: Felony/2 nd degree		538.23(1)
MOTOR VEHICLE FEE (Lemon Law)		
Same as sales tax with exception of estimated tax and dealer's collection allowance	Same as sales tax	681.117(2)
PERCHLOROETHYLENE		
Same as sales tax with exception of estimated tax and dealer's collection allowance	Same as sales tax	376.75(8),(9)(a)
DRY-CLEANING		
Same as sales tax with exception of estimated tax and dealer's collection allowance	Same as sales tax	376.70(6)(a)
MIAMI-DADE COUNTY LAKE BELT MITIGATION AND WATER TREATMENT PLANT UPGRADE FEES		
Same as sales tax with exception of estimated tax and dealer's collection allowance	Same as sales tax	373.41492(4)(a)
REEMPLOYMENT TAX (UNEMPLOYMENT COMPENSATION TAX)		
	<u>Failure to Pay Timely</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	443.141(1)(a)
<u>Failure to Timely File Report</u> \$25 penalty for each 30 days or fraction thereof		443.141(1)(b)
<u>Failure to File Employer's Quarterly Report (RT-6) by Approved Electronic Means</u> \$50 for that report and \$1 for each employee		443.163(2)
<u>Failure to remit contributions by approved electronic means</u> \$50 for each remittance		443.163(2)
<u>Filing Erroneous, Incomplete or Insufficient Report</u> \$50 or 10% of tax due, whichever is greater, but no more than \$300 per report		443.141(1)
<u>Knowingly Making a False Statement to Avoid or Reduce Payment of Benefits</u> Felony/3 rd degree		443.071(2)

PENALTY PROVISIONS	INTEREST PROVISIONS	STATUTE SECTIONS
REEMPLOYMENT TAX (UNEMPLOYMENT COMPENSATION TAX)		
<u>Failure to Furnish Reports or Permit Inspection of Records</u> Misdemeanor/2 nd degree		443.071(3)
<u>Willful Failure or Refusal to Make Payment</u> Misdemeanor/2 nd degree		443.071(3)
<u>Willful Submission of Fraudulent Reports to Enable Benefits</u> Felony/3 rd degree		443.071(4)
ADMINISTRATION OF VARIOUS TAXES		
<u>Erroneous Payment of Refund Claim</u> Absence of reasonable cause: Penalty of 10% erroneous refund Due to fraud: Added penalty of 100% of erroneous refund		213.255(9)
	<u>Erroneous Payment of Refund Claim (Except for Corporate Income Tax)</u> Adjusted prime rate, plus 4 percentage points, from due date until paid. Not to exceed an annual rate of 12%	213.255(12)
<u>Action Filed in Circuit Court or DOAH Contesting Tax Amount—Failure to pay uncontested amount</u> Dismissal of action and penalty of 25% of tax assessed		72.011(3) 120.80(14)(b)
<u>Prosecution for Worthless Checks, Drafts, Debit Cards, or Electronic Funds Transfer</u> Less than \$150: Misdemeanor/2 nd degree \$150 or more: Felony/3 rd degree		832.062
<u>Injunction from Business Activity</u> The Department of Legal Affairs may seek an injunction to prevent further business activity by a transferee who is liable for any unpaid tax of a transferor until the tax is paid		213.758
<u>Use of an Automated Sales Suppression Device (Zapper or Phantom-Ware)</u> Felony/3 rd degree Added penalty of all profits gained from use of such device		213.295