



The Florida Statue Chapter 212.07
<https://www.flsenate.gov/Laws/Statutes/2023/212.07>

- (3)(a) A dealer who fails, neglects, or refuses to collect the tax or fees imposed under this chapter by himself or herself or through the dealer's agents or employees, in addition to the penalty of being liable for paying the tax or fee, commits a misdemeanor of the first degree, punishable as provided in s. [775.082](#) or s. [775.083](#).
- (b) A dealer who willfully fails to collect a tax or fee after the department provides notice of the duty to collect the tax or fee is liable for a specific penalty of 100 percent of the uncollected tax or fee. This penalty is in addition to any other penalty that may be imposed by law. A dealer who willfully fails to collect taxes or fees totaling:
1. Less than \$300:
 - a. For a first offense, commits a misdemeanor of the second degree, punishable as provided in s. [775.082](#) or s. [775.083](#).
 - b. For a second offense, commits a misdemeanor of the first degree, punishable as provided in s. [775.082](#) or s. [775.083](#).
 - c. For a third or subsequent offense, commits a felony of the third degree, punishable as provided in s. [775.082](#), s. [775.083](#), or s. [775.084](#).
 2. An amount equal to \$300 or more, but less than \$20,000, commits a felony of the third degree, punishable as provided in s. [775.082](#), s. [775.083](#), or s. [775.084](#).
 3. An amount equal to \$20,000 or more, but less than \$100,000, commits a felony of the second degree, punishable as provided in s. [775.082](#), s. [775.083](#), or s. [775.084](#).
 4. An amount equal to \$100,000 or more, commits a felony of the first degree, punishable as provided in s. [775.082](#), s. [775.083](#), or s. [775.084](#).

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