

## LEGISLATIVE ACTION

Senate House

Comm: RCS 02/24/2012

The Committee on Budget Subcommittee on Finance and Tax (Altman) recommended the following:

## Senate Amendment (with directory and title amendments)

Between lines 70 and 71 insert:

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Section 3. The amendment to s. 196.199, Florida Statutes, made by this act shall take effect upon this act becoming a law and shall apply retroactively to all governmental leaseholds in existence as of January 1, 2011. This section is intended to be remedial in nature and does not create a right to a refund or require any governmental entity to refund any tax, penalty, or interest remitted to the Department of Revenue before the effective date of this act.

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===== D I R E C T O R Y C L A U S E A M E N D M E N T ====== 14 15 And the directory clause is amended as follows: Delete lines 14 - 17 16 and insert: 17 Section 1. Paragraph (a) of subsection (2) of section 18 19 196.199, Florida Statutes, is amended to read: 20 2.1 ======== T I T L E A M E N D M E N T =========== 22 And the title is amended as follows: Delete lines 5 - 9 23 24 and insert: 25 public purpose or function; amending s. 212.08, F.S.; 26 exempting certain items used to manufacture, produce, or modify aircraft engines and gas turbine engines and 27 parts from the tax on sales, use, and other 28 29 transactions; providing for retroactive application; 30 clarifying that certain provisions of the act are 31 remedial and do not create a right to a refund;