



626840

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/25/2014	.	
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The Committee on Appropriations (Ring) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 239 and 240

insert:

Section 4. Subsections (4) and (5) of section 205.0535, Florida Statutes, are amended to read:

205.0535 Reclassification and rate structure revisions.—

(4) After the conditions specified in subsections (2) and (3) are met, municipalities and counties may, every other year thereafter, increase or decrease by ordinance the rates of



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11 business taxes by up to 5 percent. However, an increase must,  
12 ~~however, may not~~ be enacted by at least less than a majority  
13 plus one vote of the governing body.

14 (5) Nothing in This chapter does not shall be construed to  
15 prohibit a municipality or county from decreasing or repealing  
16 any business tax authorized under this chapter. By majority  
17 vote, the governing body of a county or municipality may adopt  
18 an ordinance repealing a local business tax or establishing new  
19 rates that decrease local business taxes and do not result in an  
20 increase in local business taxes for a taxpayer. Such ordinances  
21 are not subject to subsections (2) and (3).

22 (6)(5) A receipt may not be issued unless the federal  
23 employer identification number or social security number is  
24 obtained from the person to be taxed.

25  
26 ===== T I T L E A M E N D M E N T =====

27 And the title is amended as follows:

28 Between lines 13 and 14

29 insert:

30 205.0535, F.S.; providing that a county or  
31 municipality may repeal or reduce a local business tax  
32 by majority vote; amending s.