1 A bill to be entitled 2 An act relating to taxes and fees for veterans and 3 low-income persons; creating s. 205.055, F.S.; 4 exempting certain persons and businesses from business 5 taxes and fees; providing requirements for applying 6 for such exemption; repealing s. 205.171, F.S., 7 relating to exemptions allowed for disabled veterans 8 of any war or their unremarried spouses; authorizing 9 municipalities that impose certain business taxes on 10 merchants to continue to impose such taxes; 11 authorizing such municipalities to revise the 12 definition of the term "merchant"; amending ss. 322.051 and 322.14, F.S.; deleting fees for adding the 13 14 word "Veteran" to an identification card or driver license; revising acceptable forms of identification 15 16 required for such addition; amending s. 322.135, F.S.; 17 prohibiting tax collectors from charging certain driver license service fees to veterans who present 18 19 specified forms of identification; providing an 20 effective date. 21 22 Be It Enacted by the Legislature of the State of Florida: 23 24 Section 205.055, Florida Statutes, is created 25 to read:

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26	205.055 Exemptions; veterans, spouses of veterans and							
27	certain servicemembers, and low-income persons							
28	(1) The following persons are entitled to an exemption							
29	from a business tax and any fees imposed under this chapter:							
30	(a) A veteran of the United States Armed Forces who was							
31	honorably discharged upon separation from service, or the spouse							
32	or unremarried surviving spouse of such a veteran.							
33	(b) The spouse of an active duty military servicemember							
34	who has relocated to the county or municipality pursuant to a							
35	permanent change of station order.							
36	(c) A person who is receiving public assistance as defined							
37	<u>in s. 409.2554.</u>							
38	(d) A person whose household income is below 130 percent							
39	of the federal poverty level based on the current year's federal							
40	poverty guidelines.							
41	(2) A person must complete and sign, under penalty of							
42	perjury, a Request for Fee Exemption to be furnished by the							
43	local governing authority and provide written documentation in							
44	support of his or her request for an exemption under subsection							
45	<u>(1).</u>							
46	(3) If a person who is exempt under subsection (1) owns a							
47	majority interest in a business with fewer than 100 employees,							
48	the business is exempt.							
49	Section 2. <u>Section 205.171</u> , Florida Statutes, is repealed.							
50	Section 3. Notwithstanding the provisions of this act, a							

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51	municipality that imposes a business tax on merchants which is							
52	measured by gross receipts from the sale of merchandise or							
53	services, or both, may continue to impose such tax and may, by							
54	ordinance, revise the definition of the term "merchant."							
55	However, the municipality may not revise the rate of the tax							
56	measured by gross sales.							
57	Section 4. Paragraph (b) of subsection (8) of section							
58	322.051, Florida Statutes, is amended to read:							
59	322.051 Identification cards.—							
60	(8)							
61	(b) 1 . The word "Veteran" $\underline{\text{must}}$ $\underline{\text{shall}}$ be exhibited on the							
62	identification card of a veteran upon the payment of an							
63	additional \$1 fee for the identification card and the							
64	presentation of a copy of the person's:							
65	$\underline{ t a.}$ DD Form 214, issued by the United States Department of							
66	Defense <u>;</u>							
67	b. Veteran health identification card, issued by the							
68	United States Department of Veterans Affairs;							
69	c. Veteran identification card, issued by the United							
70	States Department of Veterans Affairs pursuant to the Veterans							
71	Identification Card Act of 2015, Pub. L. 114-31; or							
72	d. Other another acceptable form specified by the							
73	Department of Veterans' Affairs.							
74	2. Until a veteran's identification card is next renewed,							
75	the veteran may have the word "Veteran" added to his or her							

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76	identification card upon surrender of his or her current							
77	identification card, payment of a \$2 fee to be deposited into							
78	the Highway Safety Operating Trust Fund, and presentation of any							
79	$_{ m of}$ the forms of identification specified in subparagraph $_{ m 1}$ $_{ m a}$							
80	copy of his or her DD Form 214 or another acceptable form							
81	specified by the Department of Veterans' Affairs. If the							
82	applicant is not conducting any other transaction affecting the							
83	identification card, a replacement identification card must							
84	shall be issued with the word "Veteran" without payment of the							
85	fee required in s. 322.21(1)(f)3.							
86	Section 5. Paragraph (d) of subsection (1) of section							
87	322.14, Florida Statutes, is amended to read:							
88	322.14 Licenses issued to drivers.—							
89	(1)							
90	(d) $1.$ The word "Veteran" $ ext{must}$ $ ext{shall}$ be exhibited on the							
91	driver license of a veteran upon the payment of an additional \$1							
92	fee for the license and the presentation of a copy of the							
93	person's:							
94	a. DD Form 214, issued by the United States Department of							
95	Defense <u>;</u>							
96	b. Veteran health identification card, issued by the							
97	United States Department of Veterans Affairs;							
98	c. Veteran identification card, issued by the United							
99	States Department of Veterans Affairs pursuant to the Veterans							
100	Identification Card Act of 2015, Pub. L. 114-31; or							

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 $\underline{\text{d. Other}}$ another acceptable form specified by the Department of Veterans' Affairs.

- 2. Until a veteran's license is next renewed, the veteran may have the word "Veteran" added to his or her license upon surrender of his or her current license, payment of a \$2 fee to be deposited into the Highway Safety Operating Trust Fund, and presentation of any of the forms of identification specified in subparagraph 1 a copy of his or her DD Form 214 or another acceptable form specified by the Department of Veterans' Affairs. If the applicant is not conducting any other transaction affecting the driver license, a replacement license must shall be issued with the word "Veteran" without payment of the fee required in s. 322.21(1)(e).
- Section 6. Paragraph (c) of subsection (1) of section 322.135, Florida Statutes, is amended to read:
 - 322.135 Driver license agents.-
- (1) The department shall, upon application, authorize by interagency agreement any or all of the tax collectors who are constitutional officers under s. 1(d), Art. VIII of the State Constitution in the several counties of the state, subject to the requirements of law, in accordance with rules of the department, to serve as its agent for the provision of specified driver license services.
- (c) A service fee of $$6.25 \text{ <u>must shall be charged, in addition to the fees set forth in this chapter, for providing to the fees set forth in this chapter, for providing the service of $6.25 \text{ <u>must shall be charged, in addition to the fees set forth in this chapter, for providing the service of $6.25 \text{ <u>must shall be charged, in addition to the fees set forth in this chapter, for providing the service of $6.25 \text{ <u>must shall be charged, in addition to the fees set forth in this chapter, for providing the service of $6.25 \text{ <u>must shall be charged, in addition to the fees set forth in this chapter, for providing the service of $6.25 \text{ <u>must shall be charged, in addition to the fees set forth in this chapter, for providing the service of $6.25 \text{ <u>must shall be charged, in addition to the fees set forth in this chapter, for providing the service of $6.25 \text{ <u>must shall be charged, in addition to the fees set forth in this chapter. }}$ </u></u></u></u></u></u></u></u>

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126	all	services	pursuant	to	this	chapter.	The	service	fee	may	not
127	be	charged:									

- 128 1. More than once per customer during a single visit to a
 129 tax collector's office.
 - 2. For a reexamination requested by the Medical Advisory Board or required pursuant to s. 322.221.
 - 3. For a voter registration transaction.

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- 4. In violation of any federal or state law.
- 5. To a veteran receiving any service pursuant to this chapter, upon presentation of a copy of the veteran's:
- a. DD Form 214, issued by the United States Department of Defense;
- b. Veteran health identification card, issued by the United States Department of Veterans Affairs;
- c. Veteran identification card, issued by the United

 States Department of Veterans Affairs pursuant to the Veterans

 Identification Card Act of 2015, Pub. L. 114-31; or
- d. Other acceptable form specified by the Department of Veterans' Affairs.
- Section 7. This act shall take effect July 1, 2018.

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