

Tab 3	SB 60 by Book (CO-INTRODUCERS) Hutson, Stewart ; Tax Exemption for Diapers and Incontinence Products
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The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

COMMERCE AND TOURISM
Senator Gruters, Chair
Senator Torres, Vice Chair

MEETING DATE: Monday, January 7, 2019
TIME: 2:30—4:00 p.m.
PLACE: *Toni Jennings Committee Room*, 110 Senate Building

MEMBERS: Senator Gruters, Chair; Senator Torres, Vice Chair; Senators Hutson, Stewart, and Wright

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	Introduction of committee members and staff.		
2	Overview of the committee's jurisdiction by the committee staff.		Presented
3	SB 60 Book	Tax Exemption for Diapers and Incontinence Products; Exempting the sale for human use of diapers, incontinence undergarments, incontinence pads, or incontinence liners from the sales and use tax, etc. CM 01/07/2019 Favorable FT AP	Favorable Yeas 5 Nays 0
Other Related Meeting Documents			

Senate Commerce & Tourism Committee Jurisdiction

Revised 1/3/19

The jurisdiction of the Senate Commerce & Tourism Committee includes five general subject areas:

- Workforce Development / Reemployment Assistance;
- Economic Development;
- Business Organizations;
- Commercial Activity; and
- Consumer Protection.

In addition, the committee may be second reference for selected issues relating to regulated industries; banking and insurance; taxation; military affairs and space; education; telecommunications; and transportation.

Workforce Development includes programs overseen by CareerSource Florida, Inc., the Department of Economic Opportunity (DEO), and the 24 local workforce development boards. These agencies work together to provide services to both individuals and businesses, such as assistance finding a job and workforce training and education. The DEO administers the **Reemployment Assistance** Program, which determines the eligibility and duration of reemployment assistance benefits. The committee may also consider matters related to the state minimum wage, employee leasing, conditions of employment, migrant and contract labor, and “preference” for Florida workers and contractors in public contracts.

Economic Development is a broad category of issues that the committee routinely considers, and that overlaps with workforce development. The Department of Economic Opportunity (DEO) and Enterprise Florida, Inc. (EFI), work together on business recruitment and job creation, and to administer programs related to incentives for businesses relocating or expanding in Florida. The state also has programs that focus on trade, biotech research, technology, space, seaports, film and entertainment, sports, minority businesses, enterprise zones, small businesses, and access to capital. Economic development also encompasses activities related to tourism. Other entities with related programs include Visit Florida, the Florida Sports Foundation, the Office of Film and Entertainment in the DEO, Black Business Investment Corporations, the Institute for the Commercialization of Florida Technology, and the Florida Opportunity Fund.

A **Business Organization**, or business legal structure, governs the formation, operation, merger, conversion, and dissolution of businesses - corporations, limited liability companies, not-for-profit corporations, and limited partnerships. Generally in Florida such organizations are required to annually file documents with the Division of Corporations in the Department of State (DOS). In addition to required filings, other **Commercial Activity** under the jurisdiction of the committee includes meeting the requirements of the Uniform Commercial Code and the protection of proprietary information, like trade secrets. The DOS also commissions notary publics.

Consumer Protection issues cover a broad range of topics, including advertising, sales of goods, sale of services, event tickets, service contracts, secondary metal recyclers, civil rights, telephone solicitation, and the Florida Deceptive and Unfair Trade Practices Act (FDUTPA). The committee may also be referenced legislation related to liability (relating to employees or public safety), lending and credit (relating to consumer finance), and trespassing (relating to unauthorized commercial activity).

The Department of Agriculture and Consumer Services (DACS) administers non-agricultural programs over which the committee has jurisdiction. The Division of Consumer Services acts as the state's clearinghouse for consumer complaints and information. This division regulates the "Do-Not-Call" registry, pawnbrokers, sellers of travel, game promotions, movers, telemarketers, motor vehicle repair shops, business opportunities, charitable organizations, and health studios. The division also administers liquid petroleum gas and petroleum inspections, amusement ride inspections, weights and measures, and the Motor Fuel Marketing Practices Act.

Also under the DACS, the Division of Licensing regulates the private security, private investigation, and recovery (repossession) industries (businesses and agents); and the concealed weapons license program.

Division of Licensing

The Division of Licensing administers two distinct licensing programs. While these two programs are oriented in different directions -- one involves the regulation of a group of specialized professionals and businesses, the other licenses qualified individuals to carry concealed weapons -- they do share one common goal: to enhance the safety and welfare of Florida citizens by providing reasonable assurances that licensees are law-abiding individuals who are trained, qualified, and knowledgeable and do not pose a threat to society.

Private Security, Private Investigation, and Recovery

The division licenses and regulates more than 174,000 individuals and agencies in the private security, private investigation, and recovery (repossession) industries. The division's regulatory powers are comprehensive, encompassing all critical aspects of the operation of the regulated industries. The division's oversight begins with the establishment of education and training curricula and minimum licensure requirements for new licensees. The licensure process involves subjecting each application to careful scrutiny to ensure that the applicant meets all statutory requirements and does not have a disqualifying criminal record. The division monitors licensed individuals and agencies for compliance with regulatory requirements to ensure that each licensee provides services in accordance with the law.

Concealed Weapon or Firearm Licenses

The division issues concealed weapon or firearm licenses to qualified individuals who wish to carry a concealed weapon for lawful self-defense. Florida made history in 1987 when it became the first state to issue a statewide concealed weapon license. Currently, nearly 1.95 million individuals hold such a license. The division's objective is to ensure that the issuance of licenses to all qualified individuals and the continued eligibility of those licensees are consistent with statutory requirements. The division reviews each license application to confirm that an applicant is qualified and competent to carry a firearm. Applicants are subjected to criminal history background checks and are screened for disqualifying conditions (mental incapacities, drug or alcohol abuse, felony convictions, domestic violence injunctions, etc.). The division also works closely with law enforcement authorities in the name of public safety.

Tax Collector Partnership

Since 2014, the division has partnered with approved Florida Tax Collectors to accept concealed weapon or firearm license applications. During fiscal year 2017-2018, 87,330 new and 36,050 renewal applications for a concealed weapon or firearm licenses were submitted to the division via a tax collector's office. The division continues to partner with tax collectors interested in participating in the program. Currently, there are 65 individual offices offering concealed weapon licensing among the 54 participating tax collectors.

The Division of Licensing is organizationally structured as follows:

Bureau of License Issuance (BLI)

The Bureau of License Issuance is responsible for the issuance and denial of licenses and oversight of regional offices. This bureau receives and examines applications for statutory compliance and verifies each applicant's eligibility for licensure. This verification process involves a review and evaluation of any relevant information revealed by the criminal history background check and, depending on the type of application submitted, may also include a review and evaluation of the applicant's prior work history and educational background. During fiscal year 2017-2018, BLI processed 467,592 license applications. BLI provides services to applicants and licensees at nine regional offices located in Doral, Plantation, West Palm Beach, Jacksonville, Orlando, North Port, Tampa, Fort Walton Beach, and Tallahassee. During fiscal year 2017-2018, staff in the nine regional offices processed 98,802 "fast-track" concealed weapon or firearm license applications and 38,361. The regional offices also host informal hearings for applicants and licensees who are appealing the division's decisions regarding the status of an application or license.

Bureau of Regulation and Enforcement (BRE)

The Bureau of Regulation and Enforcement ensures licensees operate in compliance with the law and carries out administrative actions against licensees who commit violations. The attorneys in the bureau's Legal Section routinely perform legal research on matters pertaining to the activities of the regulated industries and on weapons possession and/or ownership. They also represent the division in administrative hearings and other civil and appellate proceedings. The bureau's Regulatory Compliance Section (RCS) conducts research to determine the operational status of expired agency licenses; RCS then attempts to bring those licensees into compliance and, when necessary, confers administrative action for non-compliance. The Regulatory Review Section (RRS) reviews thousands of arrest records, domestic violence records and other reports the division receives from various law enforcement agencies and makes recommendations to initiate suspensions against licensees who have violated the law. The RRS also assists the Legal Section by processing incoming legal mail and preparing administrative pleadings.

Bureau of Support Services (BSS)

The Bureau of Support Services coordinates and performs the division's administrative and support operations. This bureau is responsible for the operation of the division's electronic document management system and other data processing functions (including systems development, implementation, and maintenance). This bureau also operates the division's mailroom which processes all incoming paper applications, manual fingerprint cards and photographs; during fiscal year 2017-2018, BSS mailroom staff processed 138,823 correspondences and paper applications.

Bureau of External Services and Quality Assurance (BESQA)

The Bureau of External Services and Quality Assurance manages the division's external relationships including the tax collector partnership, the Private Investigative, Security and Recovery Council (PIRSAC), the division's call and chat center and maintains the division's

public record request, executive correspondence, reciprocity tracking and records management functions. Additionally, the quality control unit within the bureau conducts audits of the division's application processing records (and other business process records) to support the division's mission and vision as defined within its strategic plan which includes the timely and error free processing of license applications and issuance of licenses to only those who are qualified. During fiscal year 2017-2018, the division processed 4,650 public records requests and executive correspondence needs. The division's call center received over 290,000 phone calls and almost 32,000 chats during fiscal year 2017-2018. The quality assurance unit, expanding its scope and methodology, conducted over 200 routine assessments in reviewing over 16,000 documents during the fiscal year

Florida Laws

Chapter 493, F.S.
Section 790.06, F.S.

Division of Consumer Services

The Division of Consumer Services is the state's clearinghouse for consumer complaints and information. The division has responsibility for regulating 18 business and industry sectors operating in Florida and maintains a Consumer Assistance Center with a toll-free consumer hotline 1-800-HELPFLA (1-800-435-7352). The call center is staffed with highly trained agents who provide assistance to consumers and businesses on a wide variety of topics. Each month, call center agents handle approximately 21,500 telephone calls, live chat inquiries, email messages and requests for electronic and printed information.

Consumer education is a main focus of the division. The division includes the Consumer Education and Outreach section which promotes educational outreach programs aimed at increasing public awareness of consumer protection issues among Florida citizens. This section assists consumers and businesses statewide through a variety of avenues including newspaper articles, newsletters, educational brochures and public presentations. The division offers speakers and representatives to participate at community or civic group meetings, senior centers, conferences, schools, planned events and other various meetings statewide. Along with the information provided through the Consumer Assistance Center, thousands of educational brochures are distributed each year to individuals who attend these meetings and events.

In addition, the division maintains a website at www.FloridaConsumerHelp.com which helps educate Florida consumers and businesses and provides online complaint filing, business/complaint lookup, as well as the ability to register a business online. Also on the website is our A-Z Resource Guide which will help you quickly find information on a wide variety of issues. This guide is an alphabetical listing that provides general information, the regulatory agency and the specific statute when applicable.

The division consists of four bureaus and one board office:

Bureau of Compliance

The Bureau of Compliance has regulatory responsibility for registering and licensing the following types of business entities:

Sweepstakes/Game Promoters: Promoters are required to register with the department at least seven days prior to the commencement of their game promotion.

Health Studios: Health studios are required to register with the department annually and in some cases post a \$25,000 security. The purpose of this security is to reimburse members if the studio fails to meet its contractual obligations to its members.

Household Moving Services: Moving companies of household goods and moving brokers within the state of Florida are required to annually register with the department and maintain insurance.

LP Gas: LP Gas licensing is charged with licensing entities involved in liquefied petroleum gas in Florida wherever this product is stored, distributed, transported, and utilized.

Motor Vehicle Repair Shops: Each motor vehicle repair shop is required to register with the department prior to doing business in the state.

“Do Not Call”: Residents can list their telephone numbers with the division to help relieve them of unwanted and unsolicited telephone solicitation calls.

Pawnbroking: Pawnshops are required to annually register with the department and obtain a license. Each pawnshop must maintain a net worth of at least \$50,000 or file security in the amount of \$10,000.

Sellers of Travel: Any seller or promoter of travel-related services is required to register annually with the department, unless exempt. Sellers of travel are required to submit a security in an amount not to exceed \$25,000 or \$50,000 if they sell vacation certificates. Independent agents are also required to be registered.

Solicitation of Contributions: Charitable organizations, sponsors, professional solicitors, fundraising consultants and solicitor individuals who work for professional solicitors and have access to donors' financial information such as bank account numbers and credit card numbers are required to register with the department before soliciting contributions.

Telemarketing: Non-exempt businesses that engage in the sale of consumer goods or services by telephone are required to be licensed and post security of \$50,000 prior to soliciting in the state. Salespersons for these businesses are also required to be licensed.

Weights and Measures: All weighing and measuring devices used in commerce within the state require calibrating and permitting.

Agricultural Dealer’s Licenses: Dealers in agricultural products must be licensed and bonded to facilitate the marketing of Florida agricultural products and ensure that the producers of products covered by the law receive proper accounting and payment for their products.

Sellers of Business Franchises: Anyone offering a franchise in Florida is exempt from the Sale of Business Opportunities Act provided they meet the requirements of the law and annually file a Franchise Exemption Application.

Antifreeze: Each brand of antifreeze marketed in Florida must be registered before the product is offered for sale. These products are routinely tested and must meet strict standards.

Brake Fluid: Each formula of brake fluid marketed in Florida must be registered before the product is offered for sale. These products are routinely tested and must meet strict standards.

Bureau of Mediation and Enforcement

The Bureau of Mediation and Enforcement is responsible for operating the state's Consumer Complaint Clearinghouse. Analysts provide informal mediation services for thousands of consumers each year complaining about unregulated issues in addition to working complaints against entities within the department's jurisdiction. The bureau actively refers complaints to federal, state and local regulatory agencies when appropriate. Mediation and Enforcement processes well over 40,000 complaints each year, of which approximately 50 percent are categorized as Unsolicited Communications related to Florida's Do Not Call law, Telemarketing Act, and the Government Imposter and Deceptive Advertisements Act. The bureau analyzes all regulated complaints for statutory violations and refers such violations to the Office of Agricultural Law Enforcement or prepares administrative actions and agency orders in addition to preparing all actions related to licensing, registration and non-compliance for the division's other operating bureaus.

Bureau of Standards

The Bureau of Standards is responsible for conducting inspections at more than 25,000 retail and wholesale facilities inspecting more than 260,000 commercial measuring devices. Inspections of measuring devices include calibration verification tests; proper installation, operation and maintenance; and labeling. Types of measuring devices include scales of multiple capacities (from jewelry to industrial and livestock to vehicle), distance measuring devices and liquid measuring devices such as gas pumps. Inspectors and lab staff check for the presence of water and debris in motor fuels while other key operational fuel quality parameters are tested for in the lab. Lab staff also ensures vehicular fluid products such as antifreeze and brake fluid meet quality standards to ensure safe operation in consumer vehicles.

Additionally, inspectors test the accuracy of retail price scanners, as well as the accuracy of labels and net contents of packaged food items, packaged goods such as dry goods, household items, building and construction materials, gardening products and hundreds of other product types purchased daily by consumers and businesses.

Bureau inspectors are also charged with the safety regulation of liquefied petroleum gas wherever this product is stored, distributed, transported, and utilized at more than 16,000 locations statewide. Safety inspections are conducted at high volume bulk plants, retail dispensers and cylinder exchange cages. The bureau also houses the state's primary measurement standards of mass, length, and volume, directly traceable to National Institute of Standards and Technology located in Gaithersburg, MD.

Bureau of Fair Rides Inspection

The Bureau of Fair Rides Inspection inspects and permits all amusement rides in Florida, except those at certain exempt facilities. The bureau investigates all accidents, incidents, and consumer complaints involving amusement rides. Inspection specialists inspect mechanical, structural, electrical, and operational characteristics of each amusement ride and determine whether the ride meets the requirements of Florida law before it is allowed to operate in Florida.

Board of Professional Surveyors and Mappers

The Board of Professional Surveyors and Mappers consists of nine members: seven professional surveyors and mappers as well as two consumer members. The board has been charged by the Florida Legislature with protecting the public interest and encouraging the entry of qualified individuals into the profession. Individuals who apply for licensure must meet certain education, experience, and testing criteria prior to licensure. The board also provides protection by disciplining those licensees who violate the professional practice act.

Florida Laws

Chapter 472, F.S.

Chapter 496, F.S.

Chapter 501, F.S.

Chapter 507, F.S.

Chapter 525, F.S.

Chapter 526, F.S.

Chapter 527, F.S.

Chapter 531, F.S.

Chapter 539, F.S.

Chapter 559, F.S.

Chapter 570, F.S.

Chapter 604, F.S.

Section 610.108, F.S.

Section 616.242, F.S.

Section 817.417, F.S.

Section 849.094, F.S.

Florida Department of State Overview of the Division of Corporations

The Division of Corporations serves as the state's central repository for a number of commercial activities that include a variety of business entity filings such as profit and not-for-profit corporations, limited liability companies, limited partnerships, trade and service mark registrations, federal lien recordings, judgment liens filings, uniform commercial code financing statements, fictitious name registrations, notary commissions, and cable and video service franchises. Other notable Division functionalities include Apostilles, records certifications, and document authentications.

The division ensures accountability and prevents misrepresentation within Florida's business environment. Individuals and groups from all facets of life rely on the Division's services, i.e., the general public, businesses, law enforcement, the legal community, the banking industry, and other governmental agencies.

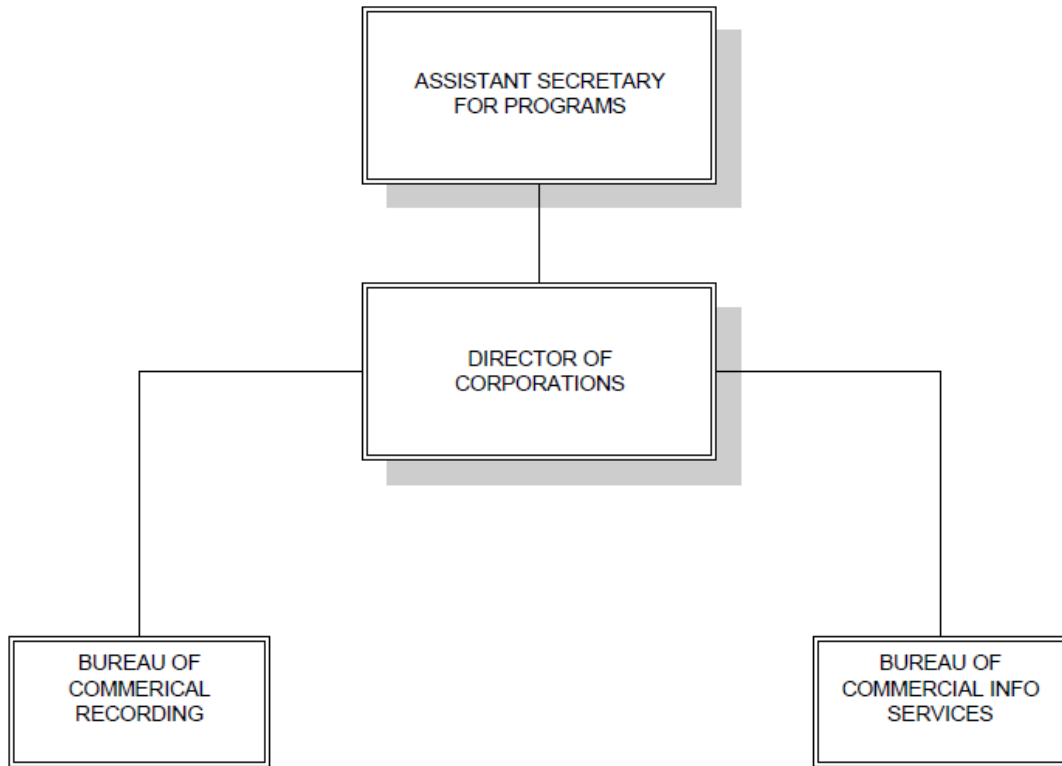
The division consists of:

Director's Office - Supervises and coordinates the activities, duties, and responsibilities of the Division's fiscal unit and two bureaus through administrative oversight and accountability.

Bureau of Commercial Recording - Formalizes the legal standing of a business or activity by accepting and indexing the filing or registration.

Bureau of Commercial Information Services- Supplies information and certification regarding the filings and activities of record.

The Division is by statute a ministerial, non-regulatory entity. This has always been conducive to the fostering of a business friendly, pro-business environment. This positive climate for business organizations is why Florida remains one of the country's leaders in new business formations. The Division's user-friendly electronic filing and certification services now account for the majority of the agency's filing and certification services and activities.



Statistical Information

- **Sunbiz.org**, the division's website, serves as the State of Florida's official business entity index and commercial activity website and received more than **305,000,000 hits** in FY 2017-18. Sunbiz currently maintains more than **8,000,000** records and annually performs **5,000,000** activities. The website provides easy access to filing information and data as well as document images of records.
- **Sunbiz generates (on average) over \$1,000,000 in revenue for the State of Florida PER DAY each year. This translates into earning over \$373M in General Revenue last year alone.**
- The Division of Corporations has a current total operating budget of \$7.5M and 102 FTEs.
- The Division of Corporations is one of the most active corporate filing entities in the country. The division processed a total of **3.745M** commercial records in FY 2017-18. Total filing activities have increased from **1.85M to 2.77M** per year since 2011, a **50%** increase in positive business activity.
- At the end of the 2017-18, statistics revealed approximately **2.38M** active business entities, **670,000** fictitious name registrations, **14,000** trademark/service mark registrations, and **425,000** commissioned notaries on its records. Increased economic activity brings in more than **400,000** new business filings and registrations per year.



**FLORIDA DEPARTMENT of
ECONOMIC OPPORTUNITY**

PROPOSED FUNCTIONAL
ORGANIZATION CHART
REVISED 12/11/2018

GOVERNOR

EXECUTIVE DIRECTOR

OFFICE OF THE CHIEF OF
STAFF

OFFICE OF THE
GENERAL
COUNSEL

DEPUTY GENERAL
COUNSEL

OFFICE OF THE
INSPECTOR
GENERAL

REEMPLOYMENT
ASSISTANCE APPEALS
COMMISSION

DIVISION OF
WORKFORCE SERVICES

STAFF DIRECTOR

BUREAU OF
REEMPLOYMENT
ASSISTANCE PROGRAMS

BUREAU OF
LABOR MARKET
STATISTICS

BUREAU OF ONE STOP &
PROGRAM SUPPORT

DIVISION OF
STRATEGIC BUSINESS
DEVELOPMENT

STAFF DIRECTOR

BUREAU OF
COMPLIANCE &
ACCOUNTABILITY

BUREAU OF BUSINESS &
ECONOMIC INCENTIVES

OFFICE OF FILM &
ENTERTAINMENT

DIVISION OF COMMUNITY
DEVELOPMENT

EXECUTIVE STAFF
DIRECTOR

BUREAU OF ECONOMIC
SELF-SUFFICIENCY

BUREAU OF SMALL
CITIES AND RURAL
COMMUNITIES

BUREAU OF
COMMUNITY PLANNING
AND GROWTH

DIVISION OF FINANCE &
ADMINISTRATION
CFO

BUREAU OF HUMAN
RESOURCE
MANAGEMENT

BUREAU OF FINANCIAL
MONITORING &
ACCOUNTABILITY

BUREAU OF BUDGET
MANAGEMENT

BUREAU OF FINANCIAL
MANAGEMENT

BUREAU OF GENERAL
SERVICES

DIVISION OF INFORMATION
TECHNOLOGY

STRATEGIC SUPPORT
SERVICES

IT OPERATIONS &
SERVICES SUPPORT

IT APPLICATION
DEVELOPMENT

IT
PLANNING &
ADMINISTRATION

PROGRAM
MANAGEMENT
DIRECTOR

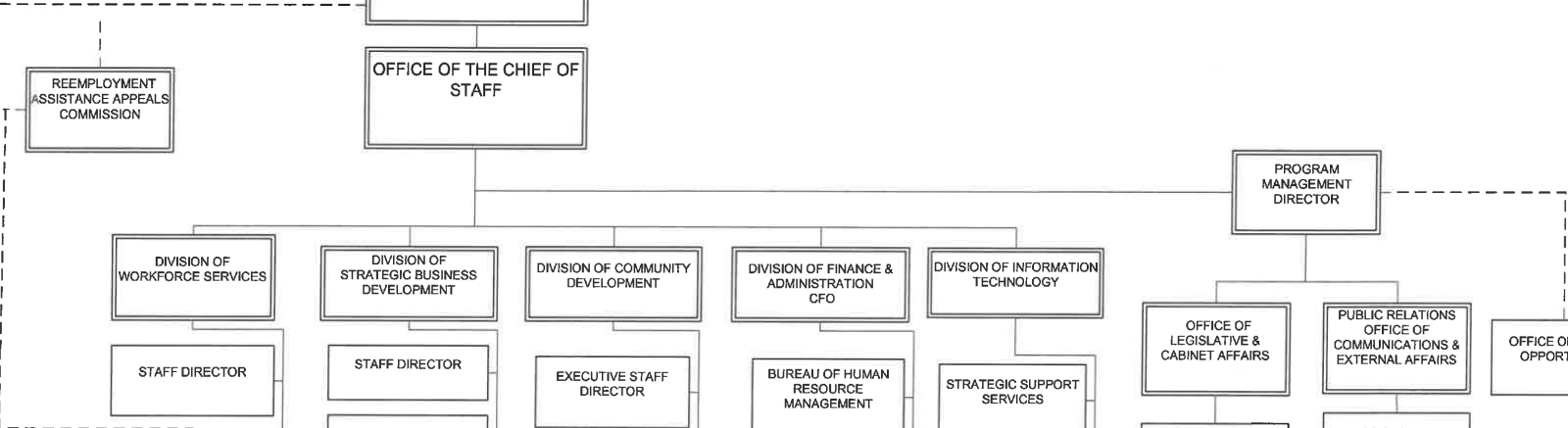
OFFICE OF
LEGISLATIVE &
CABINET AFFAIRS

LEGISLATIVE AFFAIRS
DEPUTY DIRECTOR

PUBLIC RELATIONS
OFFICE OF
COMMUNICATIONS &
EXTERNAL AFFAIRS

PRESS SECRETARY

OFFICE OF EQUAL
OPPORTUNITY





Enterprise Florida, Inc. (EFI) is a public-private partnership between Florida's business and government leaders, and is the principal economic development organization for Florida. EFI's mission is to expand and diversify the state's economy through job creation. In pursuit of its mission, EFI works closely with a statewide network of economic development partners and is funded both by the State of Florida and private-sector businesses.

Oversight of Enterprise Florida occurs through a board of directors, chaired by Florida's governor, comprising top business, economic development and government leaders.

Enterprise Florida recruits new business to the state, and works to retain and expand existing industry and business. EFI focuses its economic development efforts on a wide range of industry sectors, including aviation & aerospace, life sciences, information technology, financial & professional services, manufacturing and more.

Enterprise Florida is the state's primary entity for trade and export development. EFI's International Trade & Development (ITD) team supports more than 60,000 small and mid-sized exporting businesses through statewide seminars and workshops, and worldwide tradeshows and trade missions.

The organization also works with its Team Florida partners to promote the state as the premier business location, expansion and relocation site in the nation.

Integrated into the corporation as an outcome of legislative mandate are the Florida Defense Support Task Force, Florida Sports Foundation, and the Minority & Small Business, Entrepreneurship and Capital division (MaSBEC).

The mission of the Florida Defense Support Task Force is to preserve, protect, and enhance Florida's military missions and installations. The Task Force does this in a number of ways, including working with Florida's Base Commanders to prevent encroachment from impacting mission capabilities, improving transportation access to Florida's military installations, and strengthening state support for military families and veterans.



*Rick Scott,
Florida Governor
Chairman*

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The Florida Sports Foundation serves to assist communities with securing, hosting and retaining sporting events and sports-related business that generate significant economic impact and sports tourism through the Foundation's grant programs, legislative initiatives and industry partner service, recognition and development.

MaSBEC develops strategic partnerships to expand Florida's business support services and streamline the regulatory environment to spur growth for small companies. MaSBEC works directly with firms that also are committed to providing small businesses with access to resources that can stimulate job creation.

Fast Facts...

- Funded by a combination of state appropriations and private sector contributions. State funding for the 2017-18 fiscal year (FY): \$16 million.
- Private businesses contributed \$1.3 million during FY 2017-18, which was used for economic diversification initiatives.
- Responsible for facilitating the creation and retention of 15,436 jobs statewide in FY 2017-18 and \$1.71 billion in capital investments.
- Helped Florida companies record more than \$713 million in actual and expected export sales through trade missions and trade shows.
- The Florida Sports Foundation awarded 125 grants to Florida communities during FY 2017-18. The awarded events created more than \$627 million in economic impact, attracted over 649,000 out of state and international visitors, and added nearly 7,640 jobs.



Rick Scott,
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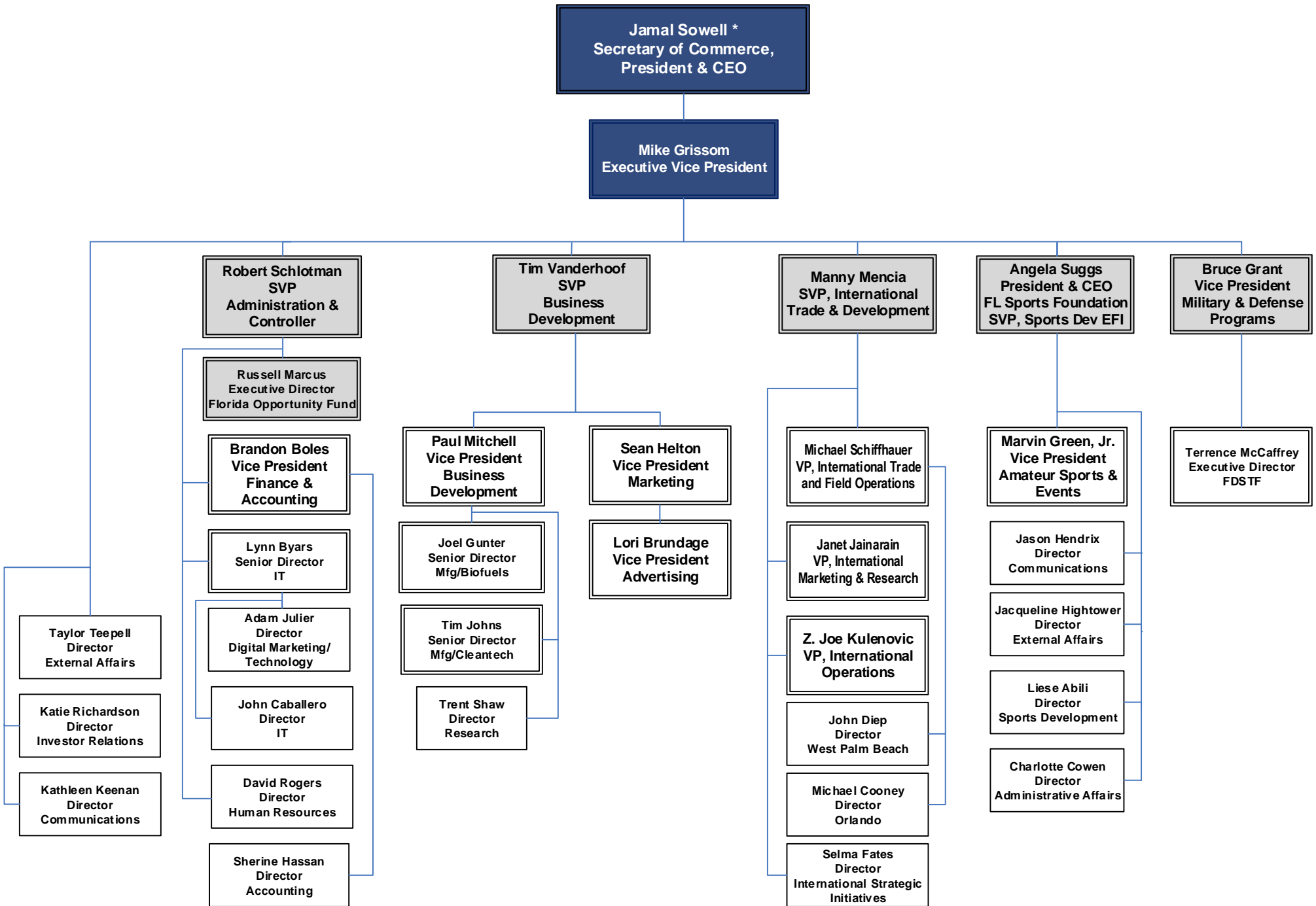
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ENTERPRISE FLORIDA ORGANIZATIONAL CHART





Purpose:

Brighten the lives of all

Vision:

Establish Florida as the No. 1 travel destination in the world

Mission:

Strengthen Florida's share of the global travel market

Goal:

Maximize the economic impact of travel and tourism to Florida

Objective:

Generate \$100 billion in tourism-related spend by 2020

Values:

Make an Impact
Work Purposefully & Live Passionately
Innovate

VISIT FLORIDA, the state's official tourism marketing corporation, serves as Florida's official source for travel planning to visitors across the globe. VISIT FLORIDA is not a government agency, but rather a not-for-profit corporation created as a public/private partnership by the Florida Legislature in 1996.

As the Sunshine State's No. 1 industry, tourism was responsible for welcoming 118.8 million visitors in 2017. Based on the latest economic impact study, Florida visitors spent \$112 billion and supported 1.4 million Florida jobs. According to the Office of Economic and Demographic Research, for every \$1 the state invests in VISIT FLORIDA, \$2.15 in tax revenue is generated.

Each year, the Florida Legislature appropriates public funding to be allocated for tourism marketing. VISIT FLORIDA is required to match those public funds dollar-for-dollar, which is done by actively recruiting the state's tourism industry to invest as Partners through cooperative advertising campaigns, promotional programs and many other marketing ventures. Through this public/private partnership, VISIT FLORIDA serves more than 12,000 tourism industry businesses, including major strategic alliance partnerships with Busch Gardens Tampa, Disney Destinations, The Hertz Corporation, Hilton, LEGOLAND Florida Resort, SeaWorld Parks & Resorts Orlando, Simon Shopping Destinations and Universal Orlando Resort.

VISIT FLORIDA facilitates tourism industry participation in domestic and international travel trade and consumer shows, as well as media missions to the top global visitor markets. VISIT FLORIDA also works closely with travel agents, tour operators, meeting and event planners, and is responsible for operating Florida's five Official Welcome Centers.

VISIT FLORIDA has 146 positions in Florida and an international team of contracted staff covering Canada, China, India, Germany, Latin America and the United Kingdom. VISIT FLORIDA's corporate office is located at 2540 W. Executive Center Circle, Suite 200, Tallahassee, Florida 32301. The office can be reached at (850) 488-5607.

To learn more about VISIT FLORIDA, follow us on our industry social media channels:

SunshineMatters.org, [Facebook](#) and Twitter [@FloridaTourism](#)



FLORIDA'S WORKFORCE SYSTEM

Florida's workforce system is a major contributor to national, state and local economic growth and sustainability efforts. The system includes CareerSource Florida Inc., the statewide board of business and government leaders charged with setting state workforce policy; the Department of Economic Opportunity (DEO), the state agency responsible for administrative and fiscal affairs as well as policy implementation; and 24 local workforce development boards that oversee the local design and delivery of workforce services to businesses, job seekers and workers at 100 career centers throughout the state.

WHO WE ARE

The CareerSource Florida network connects employers with qualified, skilled talent and Floridians with employment and career development opportunities.

We do this through customized recruitment, hiring services and training solutions to meet the needs of business today **and** tomorrow.

careersourceflorida.com

Created by the Florida Workforce Innovation Act of 2000, the system is designed to foster public-private partnerships and leadership in responding – through demand-driven, market-relevant strategies and services – to the employment and training needs of businesses, job seekers and workers.

The legislative cornerstones for the publicly funded state system – the federal Workforce Innovation and Opportunity Act (WIOA) and the Florida Workforce Innovation Act, Chapter 445, Florida Statutes – provide for state and local flexibility in addressing workforce development demands and priorities.

Workforce Innovation and Opportunity Act

WIOA is designed to help job seekers access employment, education, training and support services to succeed in the labor market. This federal legislation also helps match employers with the skilled workers they need to compete in the global economy. Florida is considered a national model state for workforce investment. WIOA reflects many of the leading strategies already undertaken by Florida while providing a roadmap for further innovation.

On April 8, 2016, Governor Rick Scott signed state legislation that aligned Florida's nationally recognized workforce system with WIOA. Florida's legislation required a heightened level of collaboration between workforce, education and industry partners to ensure the state's workforce system remains market relevant and focused on meeting the needs of businesses, job seekers and workers.

Florida's workforce mission is to connect employers with qualified, skilled talent and Floridians with employment and career development opportunities to achieve economic prosperity. The

system strives to meet this mission daily through its core values – business-driven, continuous improvement, integrity, talent focus and purpose-driven – and its pillars – collaborate, innovate and lead. It also works to ensure these principles guide workforce investments statewide.

Collaboration and Governance

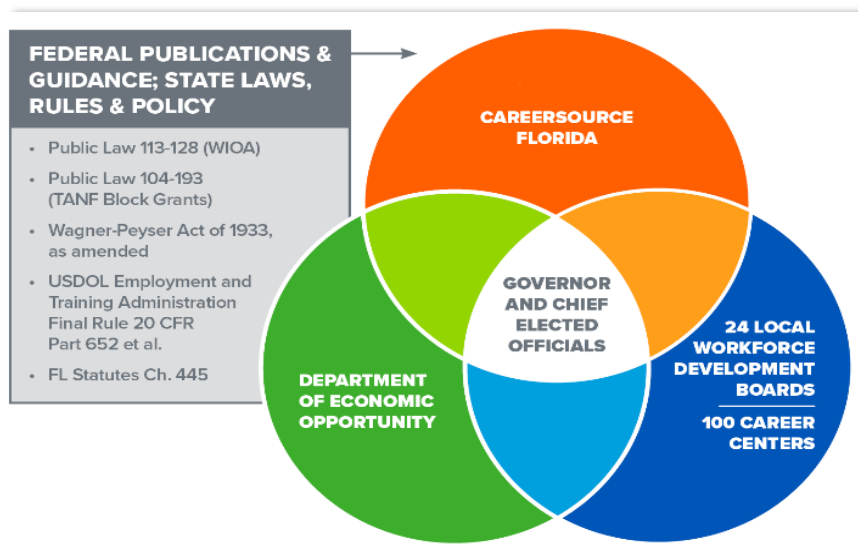
While CareerSource Florida provides systemwide oversight and leadership, the contributions of every entity, local and state, are integral to the overall effectiveness in promoting an environment that aligns the talent development needs of businesses and job seekers; cultivates a world-class talent base for every business (particularly those in targeted sectors and infrastructure industries, such as energy, healthcare and transportation, that underpin the economy); and makes relevant training and education as well as employment and career advancement opportunities available to Floridians.

The Florida Legislature serves an essential role, as legislators they must approve the receipt and distribution of federal funding. The Senate President and House Speaker also nominate one legislator from each chamber to serve on the CareerSource Florida Board of Directors.

Figure 1. An illustration of federal laws, publications and guidance which inform state and local laws, rules and policies. The majority of federal workforce funds are passed on to the local level, where service delivery occurs.

At the local level, chief elected officials have a fiduciary responsibility and vital role in appointing local workforce development board members who determine local workforce investment in strategies and services.

On the front lines, CareerSource Florida local workforce development boards direct local investment, design local strategies and deploy local services. These services include career counseling, job search and placement assistance, and training for job seekers; as well as recruiting, hiring and training assistance for businesses. Workforce services also are accessible online statewide through employflorida.com.



WORKFORCE FUNDING, ROLES AND RESPONSIBILITIES

Workforce Funding

The federal Workforce Innovation and Opportunity Act guides states in achieving and maintaining an integrated, outcome-oriented public workforce system that links diverse talent to businesses by ensuring:

- The needs of businesses and workers drive workforce solutions;
- Career centers provide excellent customer service to job seekers, workers and employers, and focus on continuous improvement; and,
- The workforce system supports strong regional economies.

Florida's workforce system is funded primarily through federal dollars received annually by the state. The funding is received from several streams with specific purposes supporting job search, job placement and the training needs of job seekers as well as business services such as talent matching and human resources support. Most of these funds – 91 percent in fiscal year 2017-2018 – are either passed on to the 24 CareerSource Florida local workforce development boards for local service delivery or spent at the state level on behalf of the local workforce development boards. The remaining funds are retained at the state level for use by the Governor to address statewide workforce needs. The largest funding streams – WIOA, federal Wagner-Peyser Act and Temporary Assistance for Needy Families (TANF) – support the majority of state workforce services.

- **WIOA** funds provide core, intensive training services to adults, youth, laid-off workers and people facing employment barriers or who have low income. Core services may include activities such as job search assistance and planning or resume help, while intensive services may include more targeted career guidance and planning as well as individual or group counseling. Training services may include programs that help workforce customers upgrade skills to better their chances of getting a job or advancing in their current position. Training services also may include customized training to help businesses provide incumbent employees or new hires with the training needed for the business to remain competitive.
- **Wagner-Peyser** funds support labor exchange services at local career centers to place people in employment by providing a variety of placement-related services at no cost to job seekers and employers seeking qualified workers to fill vacancies.
- **TANF** funds serve low income families with children. TANF strongly emphasizes “work first,” combining time limits for participation and sanctions with added assistance in obtaining needed training, starting work, receiving childcare, transportation and transitional supports to retain employment, advance and become self-sufficient.

Other funding streams support dedicated veterans' employment assistance programs and assist agencies with costs associated with operating the Supplemental Nutrition Assistance Program (SNAP) and administering Reemployment Assistance services.

Roles and Responsibilities

Opportunities to set the policy direction for the federal workforce funds that flow into states exist at multiple levels of government. Florida workforce roles and responsibilities are designated by both federal and state law. The roles of state and local elected officials include the following:

Florida's Governor:

- Is liable for workforce funds received by the state. To manage those funds, the Governor designates a state agency – DEO – to receive and disburse the money.
- Is responsible for appointing members and serving on the Board of Directors for CareerSource Florida, the state workforce policy and investment board.
- Through CareerSource Florida, serves in the lead role for submitting Florida's [Workforce Innovation and Opportunity Act Unified Plan](#), which aligns the federal planning efforts of workforce and education programs identified by WIOA. This plan is the blueprint for workforce services in Florida.

Each Local Workforce Area's Chief Elected Official (CEO):

- Is liable for workforce funds, which can be administered either by local government or by a fiscal agent designated by the CEO. Local workforce development boards must receive CEO approval of annual budgets and must submit them to CareerSource Florida for review.
- Appoints local workforce development board members, who are accountable to the CEO for planning and oversight of public workforce services delivered in the local area.
- Has control over local resource alignment as well as the opportunity to facilitate the connection of WIOA programs with high schools, postsecondary institutions, public housing agencies, human service agencies and other people-serving entities or organizations.
- Collaborates with local workforce development boards to develop the local plan and also approve the plan. This plan should be based on the local labor market and workforce needs and should be aligned with local priorities, which would be defined by the CEO or board of local elected officials. Typically, the local workforce board also develops a strategy, documented in the local plan, for connecting employers with services available through the public workforce system.
- Has many opportunities to facilitate the alignment of local education partners with the workforce system. WIOA encourages local communities to improve collaboration between adult education, vocational rehabilitation and workforce system programs while ensuring these programs are meeting the workforce needs of businesses.

The Florida Legislature:

- Must approve the receipt and distribution of federal funding. The Legislature also should be aware of Florida's [Workforce Innovation and Opportunity Act Unified Plan](#), which is the operating blueprint for the state's workforce investment system.
- Has one member from each chamber who serve on the CareerSource Florida Board of Directors. They are nominated by the Senate President and House Speaker and appointed by the Governor.

FLORIDA'S WORKFORCE SYSTEM PARTNERS

CareerSource Florida

CareerSource Florida is the federally required statewide workforce investment board. The [Board of Directors](#) is composed of a majority of private-sector business leaders who are appointed by the Governor. The board is required to have representatives of small businesses, apprenticeship programs, organized labor and local elected officials. The board also includes a member from each legislative chamber, the executive director of DEO and the Florida Commissioner of Education. All members serve voluntarily and are eligible to serve two, three-year terms. CareerSource Florida's governing board and councils meet quarterly. In addition to the Board of Directors, the current governance structure includes an Executive Committee and two councils, Finance and Strategic Policy & Performance.

The board is led by Chairman Kevin Doyle, of Wexford Strategies, and the board is supported by a professional team. Through demand-driven, business-led strategies and investment, CareerSource Florida focuses on statewide efforts for addressing today's and tomorrow's talent needs for Florida. Examples of statewide initiatives funded and advanced by CareerSource Florida include:

- **Quick Response Training:** Through partial reimbursement, this nationally recognized grant program provides customized training for new or expanding businesses. CareerSource Florida received \$9 million in state funding in 2017-2018 for the grant program. For the fiscal year ending June 30, 2018, CareerSource Florida awarded all of its funding to support training for 3,877 Floridians in newly created and retained jobs. On average, trainees' wages increased by nearly 43 percent within a year of completing QRT-supported training, based on the latest available data.
- **Incumbent Worker Training:** Incumbent Worker Training grants help established businesses maintain a competitive workforce by partially reimbursing training to upgrade employees' skills. Businesses need only one full-time employee to potentially qualify. From July 2017 through June 2018, CareerSource Florida awarded 161 Incumbent Worker Training grants totaling more than \$4 million to help companies train and retain 5,431 full-time workers. Trainees' wages have increased more than 6 percent on average within 12 months of completing IWT-supported training, based on the latest available data.
- **Employ Florida:** Employflorida.com is the state's comprehensive online employment resource and virtual gateway to Florida workforce services and resources, providing access 24 hours a day, seven days a week at no cost. Employ Florida includes over 6 million registered job seekers. Local businesses can view over 500,000 new online resumes per year. Job seekers can view more than 300,000 active Florida job listings each day, as well as access resume building assistance, skills assessment and more.
- **Paychecks for Patriots:** The CareerSource Florida network, with leadership from DEO and the 24 local workforce development boards working with the Florida Department of Veterans Affairs, the Florida National Guard and Florida businesses, host annual

Paychecks for Patriots events focused on connecting Florida veterans and their families with immediate career opportunities from businesses ready to hire individuals from among this valuable and dedicated talent pool. CareerSource Florida's local partners provide local specialists year-round to connect veterans to employment and training opportunities and also administer the Military Family Employment and Advocacy Program to provide priority services to active duty military spouses and family members near Florida's major military installations. Additionally, the network offers a specialized portal, [Employ Florida Vets](#), for veterans to search for jobs.

At both the state and local levels, working collaboratively with education partners is critical to improving Florida's talent pipeline and talent supply. Systemwide performance and accountability also are paramount. Through its evaluation of outcomes and financial resources, CareerSource Florida measures performance by local workforce development boards, identifies best practices, rewards high performance and, through the leadership of DEO, identifies and addresses performance problems that may require technical assistance. Examples of performance measures consistently examined include job placements, employment retention, earnings and occupational credentials.

The Department of Economic Opportunity

DEO is responsible for receiving Florida's federal workforce funds. The department houses Florida's Bureau of Workforce Statistics and Economic Research and administers the state's Reemployment Assistance program, which provides unemployment compensation to eligible unemployed Floridians seeking new jobs. Through a performance-based contract with CareerSource Florida, as required by state law, DEO performs fiscal and administrative duties affecting local workforce development boards including financial and programmatic monitoring and implementation of new policies set by the CareerSource Florida Board of Directors.

DEO was created in October 2011 to streamline state community planning and development, as well as workforce and economic development functions, and promote economic opportunities for all Floridians. DEO replaced the former Agency for Workforce Innovation and also absorbed responsibilities of the Department of Community Affairs and the Office of Tourism, Trade and Economic Development formerly housed within the Executive Office of the Governor.

Local Workforce Development Boards

Florida has 24 local workforce development boards responsible for overseeing the local delivery of workforce services to job seekers and businesses through nearly 100 bricks-and-mortar career centers statewide (See Fig. 2).

Available services include job placement and recruitment assistance as well as funding for skills training. Local boards' efforts often are geared toward specific industries as targets due to demand and wage potential. The flexibility built into the system allows each local board to collaboratively determine with its local

leadership – including Chief Elected Officials, among others – what employment and training services are most needed in their communities, and to support economic development priorities that are most likely to lead to job placement and advancement while bolstering business competitiveness.

Local boards are essential to the state's efforts to strengthen the economy through business attraction and retention.

Like CareerSource Florida, each of the 24 local boards is led by a public-private volunteer Board of Directors with majority representation from the business community along with leaders from education, economic development, government, labor and community-based organizations. Each local board has performance measures and contracts in place to strengthen accountability.

Contact information for local workforce development boards can be found at www.careersourceflorida.com/your-local-team/.

STATE LAW CHANGES

The Regional Workforce Boards Accountability Act took effect on July 1, 2012. This law strengthens the oversight, accountability, efficiency and transparency of local workforce development boards while preserving existing local authority to appoint and remove board members and chief executives. The law also maintains important local flexibility to develop workforce strategies and programs that best serve each region's needs.

ADDITIONAL RESOURCES

Training grants

- Quick Response Training and Incumbent Worker Training: <http://careersourceflorida.com/business-services/training-grants/> or contact CareerSource Florida at 850.692.6887
- Local Training & Employment Resources: Visit <http://careersourceflorida.com/your-local-team/>

Workforce roles and responsibilities

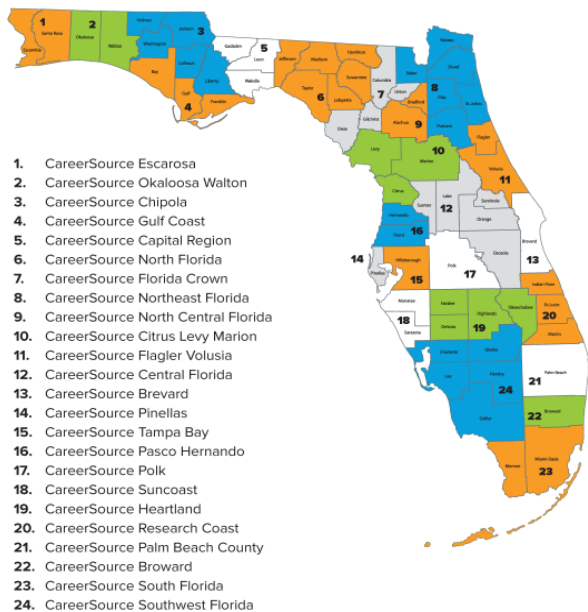
- National Association of Workforce Boards publications: www.nawb.org/publications.asp

Workforce news and perspectives

Connect to @CareerSourceFL:

- Twitter: <https://twitter.com/careersourcefl>
- Facebook: <https://www.facebook.com/CareerSourceFlorida>
- YouTube: <https://www.youtube.com/user/careersourceflorida>
- SlideShare: <http://www.slideshare.net/CareerSourceFlorida>
- LinkedIn: <https://www.linkedin.com/company/careersourceflorida/>

Figure 2. Map of the 24 CareerSource Florida local workforce development boards.





Provide Early Seed Capital for Innovation - based Companies in the State of Florida

BACKGROUND

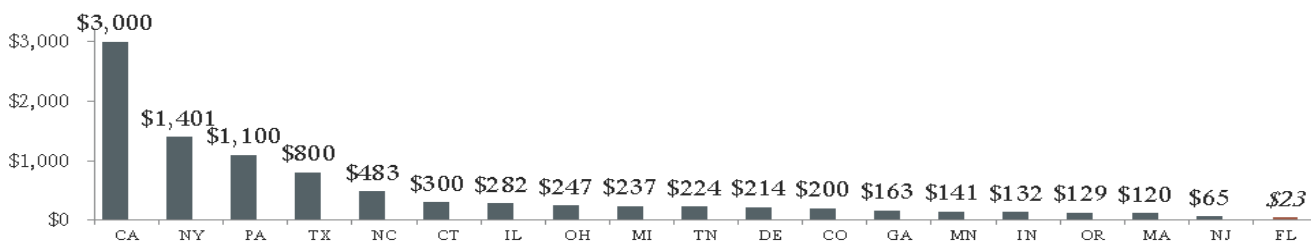
The Institute for the Commercialization of Florida Technology (the Institute) supports innovation companies that create high paying jobs in industries that are driving the global economy. By delivering both company building services and critical seed funding that requires matching funds from private investors, the Institute ensures that selected startups receive the resources they need in order to grow and qualify for later stage investment or traditional debt financing. According to an updated study conducted by the Washington Economics Group, through June 2018 the Institute has delivered an extremely positive return on the state’s investment, as evidenced by:

- ✓ 8,940 jobs supported; average earnings per direct job greatly exceed statewide average;
- ✓ \$1.4 billion overall economic impact;
- ✓ \$725 million in GDP impacts;
- ✓ \$255 million raised by Institute companies, a 10:1 ratio of additional private investment to state funds;
- ✓ 31X return on investment to the Florida economy; and
- ✓ Companies deliver life science and technology products that improve and save lives and enable companies to operate more efficiently.

NEED FOR FLORIDA INNOVATION-BASED ECONOMY

In order to remain nationally and globally competitive, Florida must support new company creation and development of a knowledge-based innovation economy. Seed funding provided by the Institute has had a significant impact on the Florida economy, helping to establish Florida as a premier state for innovation and entrepreneurship. With the Institute no longer receiving state support, there exists a significant funding gap for promising startup companies, with dozens of states and municipalities across the country providing seed and early-stage funds ranging between \$20 million and \$500 million to fill the void.

REPRESENTATIVE STATE-SPONSORED STARTUP FUNDS (Millions USD)



Florida continues to outpace other states in population growth and provides a favorable climate for business and entrepreneurship, yet Florida entrepreneurs continue to receive a small percentage of venture capital funding nationally. This funding gap forces many promising companies to raise capital from outside of the state, and those investors often require them to leave Florida to build their companies.

CONTACT

Jane Teague, Executive Director
jane.teague@florida-institute.com
561-368-8889 x1500

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Commerce and Tourism

BILL: SB 60

INTRODUCER: Senators Book and Hutson

SUBJECT: Tax Exemption for Diapers and Incontinence Products

DATE: January 4, 2019

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Little</u>	<u>McKay</u>	<u>CM</u>	Favorable
2.	_____	_____	<u>FT</u>	_____
3.	_____	_____	<u>AP</u>	_____

I. Summary:

SB 60 exempts the sale of diapers and certain incontinence products from state sales and use tax.

The Revenue Estimating Conference has not yet estimated the fiscal impact of the bill.

The bill provides an effective date of January 1, 2020.

II. Present Situation:

Florida Sales and Use Tax

Florida levies a six percent state sales and use tax on the sale or rental of most tangible personal property, admissions, rentals of transient accommodations, rental of commercial real estate, and a limited number of services.¹ In addition to the six percent state sales tax, Florida law authorizes counties to levy discretionary sales surtaxes.² Sales tax is added to the price of taxable goods or services and the tax is collected from the purchaser at the time of sale.

Chapter 212, F.S., contains statutory provisions that authorize the levy and collection of Florida's sales and use tax, as well as the exemptions and credits applicable to certain items or uses under specified circumstances. There are currently more than 250 different exemptions, exclusions, deductions, and credits from sales and use tax.³

¹ Chapter 212, F.S.

² Sections 212.054 and 212.055, F.S.

³ Florida Revenue Estimating Conference, *Florida Tax Handbook*, (2018), available at <http://edr.state.fl.us/content/revenues/reports/tax-handbook/taxhandbook2018.pdf> (last visited Jan. 3, 2019).

Medical products and supplies considered necessary to human health are among the items exempt from sales and use tax.⁴ Such products and supplies include ostomy pouches, catheters, and mastectomy pads. Common household remedies used in the cure, mitigation, treatment, or prevention of illness or disease are also exempt from sales and use tax. Alcohol wipes, bandages, and gauze are examples of common household remedies. Certain products relating to infants are also exempt, including baby food, formulas, and teething lotion.⁵

Diapers are not currently exempt from sales and use tax in Florida.⁶

Other States

Currently, twelve states and the District of Columbia⁷ do not subject the sale of diapers to state sales tax.⁸ Massachusetts,⁹ Minnesota,¹⁰ Pennsylvania,¹¹ New Jersey,¹² New York,¹³ Rhode Island,¹⁴ and Vermont¹⁵ provide sales tax exemptions for diapers or incontinence products. Connecticut¹⁶ and Maryland¹⁷ provide a tax exemption for disposable pads used for incontinency, but not baby diapers.

III. Effect of Proposed Changes:

The bill provides a state sales tax exemption for the sale of the following items:

- Diapers;
- Incontinence undergarments;
- Incontinence pads; and
- Incontinence liners.

The bill provides an effective date of January 1, 2020.

⁴ See s. 212.08(2)(a), F.S.

⁵ The Department of Business and Professional Regulation is responsible for prescribing and approving a list of common household remedies, which is then certified by the Department of Revenue, *available at* http://floridarevenue.com/Forms_library/current/dr46nt.pdf (last visited Jan. 3, 2019).

⁶ However, diapers for children and adults, diaper bags, and diaper inserts have been temporarily exempt from sales tax during sales tax holidays, most recently in 2018. See Rule 12AER18-04, F.A.C.

⁷ D.C. Code § 47-2005.

⁸ Alaska, Delaware, Montana, New Hampshire, and Oregon do not impose a state sales tax.

⁹ Mass. Gen. Laws ch. 64H, § 6.

¹⁰ Minn. Stat. § 297A.67.9.

¹¹ 72 Pa. Cons. Stat. § 7204.

¹² N.J. Stat. Ann. 54:32B-8.4

¹³ N.Y. Tax Law § 1115.

¹⁴ Code. R.I. S.U. 07-13.

¹⁵ Minn. Stat. § 297A.67.9.

¹⁶ Conn. Gen. Stat. § 12-412.

¹⁷ Md. Tax-Gen. Code Ann., § 11-211.

IV. Constitutional Issues:**A. Municipality/County Mandates Restrictions:**

Article VII, s. 18 of the Florida Constitution governs laws that require counties and municipalities to spend funds or that limit their ability to raise revenue or receive state tax revenue.

Subsection (b) of Article VII, s. 18 of the Florida Constitution provides that, except upon approval by each house of the Legislature by two-thirds vote of its membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate.¹⁸ However, these requirements do not apply to laws that have an insignificant fiscal impact on local governments, which for Fiscal Year 2017-2018, was approximately \$2.08 million or less.¹⁹

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

The Revenue Estimating Conference has not yet estimated the fiscal impact of the bill.

B. Private Sector Impact:

Indeterminate, but positive. Individuals will see a reduction in the cost of purchasing diapers and incontinence products. Daycare providers, diaper service providers, hospitals, and other businesses will also see a reduction in the cost of diapers and incontinence products.

¹⁸ See FLA. CONST. art. VII, s. 18(d).

¹⁹ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times ten cents. See Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Jan. 3, 2019).

C. Government Sector Impact:

The Department of Revenue may incur a cost associated with printing and mailing a Tax Information Publication (TIP), which notifies businesses of the sales tax exemption.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill creates section 212.08(7)(ppp) of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

THE FLORIDA SENATE

APPEARANCE RECORD

Duplicate

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/7/2019

Meeting Date

SB 60

Bill Number (if applicable)

Topic Tax Exemption for Diapers & Incontinence Products

Amendment Barcode (if applicable)

Name Zayne Smith

Job Title Associate State Director

Address 200 W. College Ave

Phone 850-228-4243

Street

Tallahassee

FL

32301

Email zsmith@aarp.org

City

State

Zip

Speaking:

For

Against

Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing AARP Florida

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

By Senator Book

32-00068-19

201960__

1 A bill to be entitled
 2 An act relating to a tax exemption for diapers and
 3 incontinence products; amending s. 212.08, F.S.;
 4 exempting the sale for human use of diapers,
 5 incontinence undergarments, incontinence pads, or
 6 incontinence liners from the sales and use tax;
 7 providing an effective date.

8
 9 Be It Enacted by the Legislature of the State of Florida:

10 Section 1. Paragraph (ppp) is added to subsection (7) of
 11 section 212.08, Florida Statutes, to read:

12 212.08 Sales, rental, use, consumption, distribution, and
 13 storage tax; specified exemptions.—The sale at retail, the
 14 rental, the use, the consumption, the distribution, and the
 15 storage to be used or consumed in this state of the following
 16 are hereby specifically exempt from the tax imposed by this
 17 chapter.
 18

19 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 20 entity by this chapter do not inure to any transaction that is
 21 otherwise taxable under this chapter when payment is made by a
 22 representative or employee of the entity by any means,
 23 including, but not limited to, cash, check, or credit card, even
 24 when that representative or employee is subsequently reimbursed
 25 by the entity. In addition, exemptions provided to any entity by
 26 this subsection do not inure to any transaction that is
 27 otherwise taxable under this chapter unless the entity has
 28 obtained a sales tax exemption certificate from the department
 29 or the entity obtains or provides other documentation as

Page 1 of 2

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

32-00068-19

201960__

30 required by the department. Eligible purchases or leases made
 31 with such a certificate must be in strict compliance with this
 32 subsection and departmental rules, and any person who makes an
 33 exempt purchase with a certificate that is not in strict
 34 compliance with this subsection and the rules is liable for and
 35 shall pay the tax. The department may adopt rules to administer
 36 this subsection.

37 (ppp) Diapers and incontinence products.—The sale for human
 38 use of diapers, incontinence undergarments, incontinence pads,
 39 or incontinence liners is exempt from the tax imposed by this
 40 chapter.

41 Section 2. This act shall take effect January 1, 2020.

Page 2 of 2

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

The Florida Senate
COMMITTEE VOTE RECORD

COMMITTEE: Commerce and Tourism
ITEM: SB 60
FINAL ACTION: Favorable
MEETING DATE: Monday, January 7, 2019
TIME: 2:30—4:00 p.m.
PLACE: 110 Senate Building

FINAL VOTE		SENATORS						
Yea	Nay		Yea	Nay	Yea	Nay	Yea	Nay
X		Hutson						
X		Stewart						
X		Wright						
X		Torres, VICE CHAIR						
X		Gruters, CHAIR						
5	0	TOTALS						
Yea	Nay		Yea	Nay	Yea	Nay	Yea	Nay

CODES: FAV=Favorable RCS=Replaced by Committee Substitute TP=Temporarily Postponed WD=Withdrawn
 UNF=Unfavorable RE=Replaced by Engrossed Amendment VA=Vote After Roll Call OO=Out of Order
 -R=Reconsidered RS=Replaced by Substitute Amendment VC=Vote Change After Roll Call AV=Abstain from Voting

CourtSmart Tag Report

Room: EL 110

Case No.:

Type:

Caption: Senate Committee on Commerce and Tourism

Judge:

Started: 1/7/2019 2:30:35 PM

Ends: 1/7/2019 2:37:38 PM **Length:** 00:07:04

2:30:36 PM Meeting Called to Order
2:30:43 PM Roll Call
2:30:53 PM Quorum is Present
2:31:16 PM Introduction by Committee Members
2:33:08 PM Introduction of Committee Staff
2:35:54 PM Tab 3 SB 60
2:36:02 PM Senator Hutson explains SB 60
2:36:37 PM No Questions on SB 60
2:36:50 PM Zayne Smith representing AARP Florida waives in support of SB 60
2:36:59 PM No Debate on SB 60
2:37:02 PM Senator Hutson Waives Close on SB 60
2:37:05 PM Roll Call
2:37:16 PM SB 60 is reported favorably
2:37:30 PM Senator Hutson Moves to Adjourn
2:37:33 PM Meeting is Adjourned