

Bill No. CS/CS/HB 315, 1st Eng.

Amendment No. ____

| <u>Senate</u> | CHAMBER ACTION | <u>House</u> |
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Senator Ostalkiewicz moved the following amendment:

Senate Amendment (with title amendment)

On page 8, line 10, through
page 9, line 24, delete those lines

and insert:

(14) TECHNICAL ASSISTANCE ADVISORY COMMITTEE.--The department shall establish a technical assistance advisory committee with public and private sector members, including representatives of both manufacturers and retailers, to advise the Department of Revenue and the Department of Health ~~and Rehabilitative Services~~ in determining the taxability of specific products and product lines pursuant to subsection (1) and paragraph (2)(a). In determining taxability and in preparing a list of specific products and product lines that ~~which~~ are or are not taxable, the committee shall not be subject to the provisions of chapter 120. Private sector members shall not be compensated for serving on the committee.

Section 2. Subsection (1) of section 213.22, Florida Statutes, is amended to read:

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1 213.22 Technical assistance advisements.--
2 (1) The department may issue informal technical
3 assistance advisements to persons, upon written request, as to
4 the position of the department on the tax consequences of a
5 stated transaction or event, under existing statutes, rules,
6 or policies. After the issuance of an assessment, a technical
7 assistance advisement may not be issued to a taxpayer who
8 requests an advisement relating to the tax or liability for
9 tax in respect to which the assessment has been made, except
10 that a technical assistance advisement may be issued to a
11 taxpayer who requests an advisement relating to the exemptions
12 in s. 212.08(1) or (2) at any time. Technical assistance
13 advisements shall have no precedential value except to the
14 taxpayer who requests the advisement and then only for the
15 specific transaction addressed in the technical assistance
16 advisement, unless specifically stated otherwise in the
17 advisement. Any modification of an advisement shall be
18 prospective only. A technical assistance advisement is not an
19 order issued pursuant to s. 120.565 or s. 120.569 or a rule or
20 policy of general applicability under s. 120.54. The
21 provisions of s. 120.53(1) are not applicable to technical
22 assistance advisements.

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24 (Redesignate subsequent sections.)

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27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 On page 1, lines 15-23, delete those lines

30

31 and insert:

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1 membership requirements; amending s. 213.22,
2 F.S.; providing for the issuance of technical
3 assistance advisements; providing an effective
4 date.
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