

Bill No. CS for SB 328

Amendment No.

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11	Senator McKay moved the following amendment:		
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13	Senate Amendment (with title amendment)		
14	On page 2, between lines 16 and 17,		
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16	insert:		
17	Section 2. Subsection (3) of section 193.114, Florida		
18	Statutes, is amended to read:		
19	193.114 Preparation of assessment rolls--		
20	(3) The department shall promulgate regulations and		
21	forms for the preparation of the tangible personal property		
22	roll to reflect:		
23	(a) A code reference to the tax returns showing the		
24	property.		
25	(b) The just value (using the factors set out in s.		
26	193.011) of all such property subject to taxation; <u>however,</u>		
27	<u>any sales tax paid on the purchase of tangible personal</u>		
28	<u>property shall not be considered in arriving at just value.</u>		
29	(c) When property is wholly or partially exempt, a		
30	categorization of such exemption.		
31	(d) The owner or fiduciary responsible for payment of		

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1 taxes on the property, his or her address, and an indication
2 of any fiduciary capacity (such as executor, administrator,
3 trustee, etc.) as appropriate.

4 (e) The millages levied on the property.

5 (f) The tax, determined by multiplying the millages by
6 the taxable value.

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8 (Redesignate subsequent sections.)

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

12 And the title is amended as follows:

13 On page 1, line 8, after the semicolon

14

15 insert:

16 amending s. 193.114, F.S., providing that sales
17 tax paid on the purchase of tangible personal
18 property shall not be considered in arriving at
19 just value;

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