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By Representatives Byrd, Feeney, Peaden, Fasano, Maygarden, Murman, Tamargo, Arnall, Bitner, Wallace, Putnam, Harrington, Flanagan, Kelly, Westbrook, Burroughs, Littlefield, Lacasa, Sembler, Mackey, Ogles, Ball, Crow, Culp, Rojas and Thrasher

A bill to be entitled An act relating to tax relief for Florida's families; creating the Florida Family Tax Relief Act of 1998; amending s. 212.08, F.S.; revising the exemption from the tax on sales, use, and other transactions for food; providing exemptions for a portion of the value of certain automobiles, for clothing for children under 10, for home appliances, and for personal computers; amending s. 320.06, F.S.; reducing the fee for replacement license plates; amending s. 320.0607, F.S.; reducing the fees for original license plates and for replacement plates, validation decals, and mobile home stickers; amending s. 320.0609, F.S.; reducing the fee for transfer of license plates; amending s. 320.08, F.S.; reducing license taxes for motorcycles, mopeds, motorized bicycles, automobiles for private use, trucks for personal use, and mobile homes; amending s. 322.17, F.S.; reducing fees for duplicate and replacement instruction permits and driver's licenses; amending s. 322.21, F.S.; reducing fees for Class D or Class E driver's licenses, licenses restricted to motorcycle use, and renewal or extension thereof; amending s. 370.0605, F.S.; reducing fees for resident saltwater fishing licenses and replacement thereof; amending s. 370.0615, F.S.; reducing fees for resident lifetime saltwater fishing licenses; amending s. 370.062, F.S.; reducing

the tarpon tag fee; amending s. 370.1111, F.S.; reducing the snook permit fee; amending s. 372.57, F.S.; reducing fees for resident hunting and freshwater fishing and sportman's licenses; amending s. 372.60, F.S.; reducing fees for replacement of such licenses or permits; providing for annual appropriations to replace revenues lost as a result of such fee reductions and providing for distribution thereof; providing an effective date.

WHEREAS, Florida's families play a vital positive role in the welfare of this state, and

WHEREAS, Florida's government has grown faster than household income, which has had an adverse impact on the typical family's ability to meet the ever-increasing needs of the family unit, and

WHEREAS, Floridians have invested their efforts and trust in the state's economy, resulting in significant amounts of new revenue flowing to the state, and

WHEREAS, good public policy dictates that the windfall of the robust economy should benefit Florida's families and not produce a larger governmental structure, NOW, THEREFORE,

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

Section 1. This act may be cited as the "Florida Family Tax Relief Act of 1998."

Section 2. Subsection (1) of section 212.08, Florida Statutes, is amended, and paragraphs (qq), (rr), (ss), and (tt) are added to subsection (7) of said section, to read:

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

- (1) EXEMPTIONS; FOODS AND BEVERAGES GENERAL GROCERIES. --
- (a) The sale for off-premises human consumption or use of eligible foods and beverages is exempt from the tax imposed by this chapter. As used in this paragraph, "eligible foods and beverages" means any food as defined in section 3 of the federal Food Stamp Act of 1977 (Pub. L. No. 95-113), as amended, 7 U.S.C.A. s. 2012(g), except that eligible foods and beverages shall not include seeds or plants to grow food and shall not include There are exempt from the tax imposed by this chapter food and drinks for human consumption except candy. Unless the exemption provided by paragraph (7)(q) for school lunches, paragraph (7)(i) for meals to certain patients or inmates, paragraph (7)(k) for meals provided by certain nonprofit organizations, or paragraph (7)(z) for food or drinks sold through vending machines pertains, none of such items of food or drinks means:
- 1. Food or drinks served, prepared, or sold in or by restaurants; drugstores; lunch counters; cafeterias; hotels; amusement parks; racetracks; taverns; concession stands at arenas, auditoriums, carnivals, fairs, stadiums, theaters, or other like places of business; or by any business or place required by law to be licensed by the Division of Hotels and Restaurants of the Department of Business and Professional 31 Regulation, except bakery products sold in or by pastry shops,

doughnut shops, or like establishments for consumption off the premises;

- 2. foods and drinks sold ready for immediate consumption from vending machines, pushcarts, motor vehicles, or any other form of vehicle. +
- 3. Soft drinks, which include, but are not limited to, any nonalcoholic beverage, any preparation or beverage commonly referred to as a "soft drink," or any noncarbonated drink made from milk derivatives or tea, when sold in cans or similar containers. The term "soft drink" does not include: natural fruit or vegetable juices or their concentrates or reconstituted natural concentrated fruit or vegetable juices, whether frozen or unfrozen, dehydrated, powdered, granulated, sweetened or unsweetened, seasoned with salt or spice, or unseasoned; coffee or coffee substitutes; tea except when sold in containers as provided herein; cocoa; products intended to be mixed with milk; or natural fluid milk;
- 4. Foods or drinks cooked or prepared on the seller's premises and sold ready for immediate consumption either on or off the premises, excluding bakery products for off-premises consumption unless such foods are taxed under subparagraph 1. or subparagraph 2.; or
 - 5. Sandwiches sold ready for immediate consumption.

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For the purposes of this paragraph, "seller's premises" shall be construed broadly, and means, but is not limited to, the lobby, aisle, or auditorium of a theater; the seating, aisle, or parking area of an arena, rink, or stadium; or the parking area of a drive-in or outdoor theater. The premises of a caterer with respect to catered meals or beverages shall be 31 the place where such meals or beverages are served.

- (b)1. Food or drinks not exempt under paragraph (a) shall be exempt, notwithstanding that paragraph, when purchased with food coupons or Special Supplemental Food Program for Women, Infants, and Children vouchers issued under authority of federal law.
- 2. This paragraph is effective only while federal law prohibits a state's participation in the federal food coupon program or Special Supplemental Food Program for Women, Infants, and Children if there is an official determination that state or local sales taxes are collected within that state on purchases of food or drinks with such coupons.
- 3. This paragraph shall not apply to any food or drinks on which federal law shall permit sales taxes without penalty, such as termination of the state's participation.
- 4. Notwithstanding any other provision of law, the department shall make refunds or allow credits to a distributor equal to the fee imposed and paid under s. 403.7197 on containers purchased by consumers with food coupons or Special Supplemental Food Program for Women, Infants, and Children vouchers issued under authority of federal law.
 - (7) MISCELLANEOUS EXEMPTIONS. --
- (qq) Automobiles.--The first \$7,500 of taxable value of an automobile with a gross vehicle weight of less than 2 tons titled under chapter 319 by a natural person who is a resident of this state is exempt from the tax imposed by this chapter.
- <u>(rr) Clothing.--There is exempt from the tax imposed</u>
 <u>by this chapter the sale of any article of wearing apparel,</u>
 <u>including footwear, intended to be worn on or about the human</u>
 body by a child under the age of 10. For purposes of this

paragraph, "clothing" does not include watches, jewelry, or similar items of adornment.

(ss) Home appliances. -- The sale of any home appliance intended for primary use in property that has been granted a homestead exemption under chapter 196 is exempt from the tax imposed by this chapter.

(tt) Personal computers. -- The sale of a computer, as defined by s. 815.03, to a natural person for personal use is exempt from the tax imposed by this chapter.

Section 3. Paragraph (b) of subsection (1) of section 320.06, Florida Statutes, is amended to read:

320.06 Registration certificates, license plates, and validation stickers generally .--

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(b) Registration license plates bearing a graphic symbol and the alphanumeric system of identification shall be issued for a 5-year period. At the end of said 5-year period, upon renewal, the plate shall be replaced and the department shall determine the replacement date for plates issued prior to October 1, 1985. The fee for such replacement shall be\$5 21 \$10, \$1\$2 of which shall be paid each year before the plate is replaced, to be credited towards the next\$5\$10 replacement fee. The fees shall be deposited into the Highway Safety Operating Trust Fund. A credit or refund shall not be given for any prior years' payments of such prorated replacement fee when the plate is replaced or surrendered before the end of the 5-year period. With each license plate, there shall be issued a validation sticker showing the owner's birth month or the appropriate renewal period if the owner is not a natural person. This validation sticker shall be placed 31 on the upper left corner of the license plate and shall be

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issued one time during the life of the license plate, or upon request when it has been damaged or destroyed. There shall also be issued with each license plate a serially numbered validation sticker showing the year of expiration, which sticker shall be placed on the upper right corner of the license plate. Such license plate and validation stickers shall be issued based on the applicant's appropriate renewal period. The registration period shall be a period of 12 months, and all expirations shall occur based on the applicant's appropriate registration period. A vehicle with an apportioned registration shall be issued an annual license plate and a cab card that denote the declared gross vehicle weight for each apportioned jurisdiction in which the vehicle is authorized to operate.

Section 4. Subsections (3) and (5) of section 320.0607, Florida Statutes, are amended to read:

320.0607 Replacement license plates, validation decal, or mobile home sticker.--

- (3) Except as provided in subsection (2), in all such cases, upon filing of an application accompanied by a fee of \$5\$10 plus applicable service charges, the department shall issue a replacement plate, sticker, or decal as the case may be if it is satisfied that the information reported in the application is true. The replacement fee shall be deposited into the Highway Safety Operating Trust Fund.
- (5) Upon the issuance of an original license plate, the applicant shall pay a fee of\$5\$10 to be deposited in the Highway Safety Operating Trust Fund.

Section 5. Paragraph (a) of subsection (2) and paragraph (a) of subsection (5) of section 320.0609, Florida 31 Statutes, are amended to read:

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320.0609 Transfer and exchange of registration license plates; transfer fee. --

- (2)(a) Upon a sale, trade, transfer, or other disposition of a motor vehicle, the owner shall remove the registration license plate therefrom and either return it or transfer it to a replacement motor vehicle. No registration license plate shall be temporarily or permanently attached to any new or used replacement or substitute vehicle without filing an application for transfer of such registration license plate and paying the transfer fee of\$2.25\$\frac{\$4.50}{2.5}\$ to the department.
- (5) For a transfer or exchange other than one specified in paragraph (2)(b), the following provisions apply:
- (a) If the replacement motor vehicle requires the same amount of license tax under s. 320.08 as the original vehicle to be replaced, no additional tax other than the transfer fee of\$2.25\$4.50, accompanied by an application for transfer on a form supplied by the department, is required to transfer or exchange a registration license plate for use on a replacement vehicle for the duration of a current registration period and to issue a new certificate of registration.

Section 6. Subsections (1) and (2), paragraphs (a), (b), and (c) of subsection (3), and subsection (11) of section 320.08, Florida Statutes, are amended to read:

320.08 License taxes.--Except as otherwise provided herein, there are hereby levied and imposed annual license taxes for the operation of motor vehicles, mopeds, motorized bicycles as defined in s. 316.003(2), and mobile homes, as defined in s. 320.01, which shall be paid to and collected by the department or its agent upon the registration or renewal 31 of registration of the following:

(1) MOTORCYCLES, MOPEDS, MOTORIZED BICYCLES.--1 2 (a) Any motorcycle:\$5\$10 flat. 3 (b) Any moped:\$2.50\$5 flat. 4 (c) Any motorized bicycle as defined in s. 316.003(2): 5 \$2.50\$5 flat; however, annual renewal is not required. 6 Upon registration of any motorcycle, motor-driven 7 cycle, or moped there shall be paid in addition to the license 8 taxes specified in this subsection a nonrefundable motorcycle safety education fee in the amount of \$2.50. The proceeds of 9 such additional fee shall be deposited in the Highway Safety 10 11 Operating Trust Fund and be used exclusively to fund a motorcycle driver improvement program implemented pursuant to 12 13 s. 322.025 or the Florida Motorcycle Safety Education Program 14 established in s. 322.0255. 15 (e) An ancient, antique, or collectible motorcycle:\$5 16 \$10 flat. 17 The minimum charge provided in s. 320.14 does not apply to 18 19 this subsection. 20 (2) AUTOMOBILES FOR PRIVATE USE. --21 (a) An ancient, antique, or collectible automobile as 22 defined in s. 320.086 or street rod as defined in s. 320.0863: \$3.75\$7.50 flat. 23 24 (b) Net weight of less than 2,500 pounds:\$7.25\\$14.50 25 flat. 26 (c) Net weight of 2,500 pounds or more, but less than 27 3,500 pounds: \$11.25\$22.50 flat. 28 (d) Net weight of 3,500 pounds or more:\$16.25\$32.50 29 flat. 30

1 The minimum charge provided in s. 320.14 does not apply to 2 this subsection. 3 (3) TRUCKS.--4 (a) Net weight of less than 2,000 pounds: \$14.50 flat, 5 or \$7.25 flat if for personal use. 6 (b) Net weight of 2,000 pounds or more, but not more 7 than 3,000 pounds: \$22.50 flat, or \$11.25 flat if for personal 8 use. 9 (c) Net weight more than 3,000 pounds, but not more than 5,000 pounds: \$32.50 flat, or \$16.25 flat if for personal 10 11 use. 12 (11) MOBILE HOMES.--13 (a) A mobile home not exceeding 35 feet in length: \$10 14 \$20 flat. 15 (b) A mobile home over 35 feet in length, but not 16 exceeding 40 feet:\$12.50\$25 flat. (c) A mobile home over 40 feet in length, but not 17 exceeding 45 feet:\$15\\$30 flat. 18 19 (d) A mobile home over 45 feet in length, but not 20 exceeding 50 feet:\$17.50\$35 flat. 21 (e) A mobile home over 50 feet in length, but not 22 exceeding 55 feet:\$20\$40 flat. 23 (f) A mobile home over 55 feet in length, but not 24 exceeding 60 feet:\$22.50\$45 flat. 25 (g) A mobile home over 60 feet in length, but not 26 exceeding 65 feet:\$25\$50 flat. 27 (h) A mobile home over 65 feet in length:\$40\$80 28 flat.

sufficient to replace the revenues lost due to the reduction

Section 7. Each fiscal year, there shall be

appropriated from the General Revenue Fund an amount

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in fees provided by the amendments to ss. 320.06, 320.0607, 320.0609, and 320.08, Florida Statutes, by this act, based on the prior fiscal year's collections. This appropriation shall be distributed to the Highway Safety Operating Trust Fund, the Capital Outlay and Debt Service School Trust Fund, the State Transportation Trust Fund, and the License Tax Collection Trust Fund proportionally in accordance with the requirements for distribution of such fees provided in chapter 320, Florida Statutes.

Section 8. Section 322.17, Florida Statutes, is amended to read:

- 322.17 Duplicate and replacement certificates.--
- (1)(a) In the event that an instruction permit or driver's license issued under the provisions of this chapter is lost or destroyed, the person to whom the same was issued may, upon payment of\$5\$10, obtain a duplicate, or substitute thereof, upon furnishing proof satisfactory to the department that such permit or license has been lost or destroyed, and further furnishing the full name, date of birth, sex, residence and mailing address, proof of birth satisfactory to the department, and proof of identity satisfactory to the department. Two dollars and fifty cents Five dollars of the fee levied in this paragraph shall go to the Highway Safety Operating Trust Fund of the department.
- (b) In the event that an instruction permit or driver's license issued under the provisions of this chapter is stolen, the person to whom the same was issued may, at no charge, obtain a duplicate, or substitute thereof, upon furnishing proof satisfactory to the department that such permit or license was stolen and further furnishing the full 31 name, date of birth, sex, residence and mailing address, proof

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of birth satisfactory to the department, and proof of identity satisfactory to the department.

(2) Upon the surrender of the original license and the payment of a\$5\$10 replacement fee, the department shall issue a replacement license to make a change in name, address, or restrictions. Upon written request by the licensee and notification of a change in address, and the payment of a\$5 \$10 fee, the department shall issue an address sticker which shall be affixed to the back of the license by the licensee. Four dollars and fifty cents Nine dollars of the fee levied in this subsection shall go to the Highway Safety Operating Trust Fund of the department.

Section 9. Subsection (1) of section 322.21, Florida Statutes, is amended to read:

322.21 License fees; procedure for handling and collecting fees .--

- (1) Except as otherwise provided herein, the fee for:
- (a) An original or renewal commercial driver's license is \$50, which shall include the fee for driver education provided by s. 233.063; however, if an applicant has completed training and is applying for employment or is currently employed in a public or nonpublic school system that requires the commercial license, the fee shall be the same as for a Class E driver's license. A delinquent fee of \$1 shall be added for a renewal made not more than 12 months after the license expiration date.
- (b) An original Class D or Class E driver's license is 28 \$10\$\frac{\$20}{}\$, which shall include the fee for driver's education provided by s. 233.063; however, if an applicant has completed training and is applying for employment or is currently 31 employed in a public or nonpublic school system that requires

a commercial driver license, the fee shall be the same as for a Class E license.

- (c) The renewal or extension of a Class D or Class E driver's license or of a license restricted to motorcycle use only is \$7.50 \$15, except that a delinquent fee of \$1 shall be added for a renewal or extension made not more than 12 months after the license expiration date. The fee provided in this paragraph shall include the fee for driver's education provided by s. 233.063.
- (d) An original driver's license restricted to motorcycle use only is \$10\$, which shall include the fee for driver's education provided by s. 233.063.
 - (e) Each endorsement required by s. 322.57 is \$5.

Section 10. Each fiscal year, there shall be appropriated from the General Revenue Fund an amount sufficient to replace the revenues lost due to the reduction in fees provided by the amendments to ss. 322.17 and 322.21, Florida Statutes, by this act, based on the prior fiscal year's collections. An appropriate proportion of this appropriation shall be distributed to the Highway Safety Operating Trust Fund in accordance with the distribution requirements of s. 322.17(1)(a) and (2), Florida Statutes, and the remainder shall be available for use by the Department of Highway Safety and Motor Vehicles in accordance with s. 322.21(5), Florida Statutes.

Section 11. Paragraph (a) of subsection (2) and paragraph (e) of subsection (6) of section 370.0605, Florida Statutes, are amended to read:

370.0605 Saltwater fishing license required; fees.--

(2) Saltwater fishing license fees are as follows:

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- (a)1. For a resident of the state, \$5\$ for a 10-day license and $$6$\frac{12}{12}$ for a 1-year license. 2. For a resident of the state,\$30\$60 for 5 consecutive years from the date of purchase. 3. For a nonresident of the state, \$5 for a 3-day license, \$15 for a 7-day license, and \$30 for a 1-year license. For purposes of this section, "resident" has the same meaning as that found in s. 372.001. (6) (e) A license or permit to replace a lost or destroyed license or permit may be obtained by submitting an application for replacement. The fee is\$5\$10 for each application for replacement of a lifetime license, \$1 for each application for replacement of any other license or permit for a resident, and \$2 for each application for replacement for any other license or permit for a nonresident. Such fees shall be for the purpose of, and the source from which is subtracted, all
- Section 12. Subsection (2) of section 370.0615, Florida Statutes, is amended to read:

administrative costs of issuing the license or permit,

including, but not limited to, printing, distribution, and credit card fees. Tax collectors may retain \$1 for each

application for a replacement license or permit processed.

370.0615 Lifetime licenses.--

- (2) The fee for a resident lifetime saltwater fishing license shall be:
 - (a) 4 years of age or younger.....\$62.50\$
 - (b) 5-12 years of age.....\$112.50\$225

1 Section 13. Subsection (1) of section 370.062, Florida 2 Statutes, is amended to read: 3 370.062 Department of Environmental Protection license program for tarpon; fees; penalties.--4 5 The Department of Environmental Protection shall 6 establish a license program for the purpose of issuing tags to 7 individuals desiring to harvest tarpon (megalops atlantica) 8 from the waters of the State of Florida. The tags shall be 9 nontransferable, except that the Marine Fisheries Commission may allow for a limited number of tags to be purchased by 10 11 professional fishing guides for transfer to individuals, and 12 issued by the department in order of receipt of a properly 13 completed application for a nonrefundable fee of \$25\$14 tag. The Game and Fresh Water Fish Commission and any tax collector may sell the tags and collect the fees therefor. 15 Tarpon tags are valid from July 1 through June 30. Before 16 August 5 of each year, each tax collector shall submit to the 17 Game and Fresh Water Fish Commission all unissued tags for the 18 19 previous calendar year along with a written audit report, on 20 forms prescribed or approved by the Game and Fresh Water Fish Commission, as to the numbers of the unissued tags. To defray 21 22 the cost of issuing any tag, the issuing tax collector shall collect and retain as his or her costs, in addition to the tag 23 24 fee collected, the amount allowed under s. 372.561(4) for the issuance of licenses. 25 26 Section 14. Paragraph (a) of subsection (1) of section 27 370.1111, Florida Statutes, is amended to read: 28 370.1111 Snook; regulation.--29 (1)(a) In addition to licenses required by s. 370.0605, any person who takes and possesses any snook from 30

31 any waters of the state must have a snook permit. The permit

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remains valid for 12 months after the date of issuance. The cost of each snook permit is\$1\$2. Each snook permit issued pursuant to this section is valid only during the times established by law for the taking of snook. The Game and Fresh Water Fish Commission, any tax collector, or any appointed subagent may sell the permit and collect the fees therefor.

Section 15. Each fiscal year, there shall be appropriated from the General Revenue Fund an amount sufficient to replace the revenues lost due to the reduction in fees provided by the amendments to ss. 370.0605, 370.0615, 370.062, and 370.1111, Florida Statutes, by this act, based on the prior fiscal year's collections. This appropriation shall be distributed to the Marine Resources Conservation Trust Fund and the Dedicated License Trust Fund proportionally in accordance with the requirements for distribution of such fees provided in chapters 370 and 372, Florida Statutes.

Section 16. Subsections (2), (8), (10), (12), and (14) of section 372.57, Florida Statutes, are amended to read:

372.57 Licenses and permits; exemptions; fees.--No person, except as provided herein, shall take game, freshwater fish, or fur-bearing animals within this state without having first obtained a license, permit, or authorization and paid the fees hereinafter set forth, unless such license is issued without fee as provided in s. 372.561. Such license, permit, or authorization shall authorize the person to whom it is issued to take game, freshwater fish, or fur-bearing animals in accordance with law and commission rules. Such license, permit, or authorization is not transferable. Each license or permit must bear on its face in indelible ink the name of the 31 person to whom it is issued and other information requested by the commission. Such license, permit, or authorization issued by the commission or any agent must be in the personal possession of the person to whom issued while taking game, freshwater fish, or fur-bearing animals. The failure of such person to exhibit such license, permit, or authorization to the commission or its wildlife officers, when such person is found taking game, freshwater fish, or fur-bearing animals, is a violation of law. A positive form of identification is required when using an authorization, a lifetime license, a 5-year license, or when otherwise required by the license or permit. The lifetime licenses and 5-year licenses provided herein shall be embossed with the name, date of birth, the date of issuance, and other pertinent information as deemed necessary by the commission. A certified copy of the applicant's birth certificate shall accompany all applications for a lifetime license for residents 12 years of age and younger.

- (2) For residents and nonresidents, the license and fees for noncommercial fishing and for hunting and trapping in this state, and the activity authorized thereby, are as follows:
- (a) A fishing license for a resident to take freshwater fish in this state is \$6\$
- (b)1. A fishing license for a nonresident to take freshwater fish in this state for 7 consecutive days is \$15.
- 2. A fishing license for a nonresident to take freshwater fish for 3 consecutive days is \$5.
- (c) A fishing license for a nonresident to take freshwater fish in this state is \$30.

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- 1 (d) A combination fishing and hunting license for a 2 resident to take freshwater fish and game in this state is \$11 3 \$22.
 - (e) A hunting license for a resident to take game in this state is\$5.50\$
 - (f) A hunting license for a nonresident to take game in this state is \$150.
 - (g) A hunting license for a nonresident to take game in this state for 10 consecutive days is \$25.
 - (h) A license for a resident and nonresident to take fur-bearing animals in this state is \$12.50 \$25, and a license for a nonresident to take fur-bearing animals in this state is \$25.
 - (i) A sportsman's license for a resident is \$33\$66. The sportsman's license authorizes the holder to take freshwater fish and game, subject to state and federal regulations and rules of the commission in effect at the time of taking, and authorizes the same activities authorized by a management area permit, a muzzle-loading gun permit, a turkey permit, a Florida waterfowl permit, and an archery permit. A nonresident may not purchase a sportsman's license.
 - (8) The fee for a resident lifetime sportsman's license is:
 - (a) 4 years of age or younger.....\$200\$400
 - (b) 5-12 years of age.....\$350\$700
 - (c) 13-63 years of age or older..... $$500 \pm 1,000$
 - (d) 64 years of age or older.....\$6\$12
- 28 (10) The fee for a resident lifetime hunting license 29 shall be:

1	(c) 13 years of age or older\$250 \$500
2	(12) The fee for a resident lifetime freshwater
3	fishing license shall be:
4	(a) 4 years of age or younger\$62.50 \$125
5	(b) 5-12 years of age\$112.50 \$225
6	(c) 13 years of age or older\$150\$300
7	(14) The following 5-year licenses are authorized:
8	(a) A 5-year freshwater fishing license for a resident
9	to take or attempt to take or possess freshwater fish in this
10	state for 5 consecutive years is\$30\$\frac{\$60}{}\$ and authorizes the
11	holder to engage in the following noncommercial activities:
12	1. To take or attempt to take or possess freshwater
13	fish consistent with state and federal regulations and rules
14	of the commission in effect at the time of taking.
15	2. All activities authorized by a management area
16	permit, excluding hunting.
17	3. All activities for which an additional license,
18	permit, or fee is required to take or attempt to take or
19	possess freshwater fish, imposed subsequent to the date of
20	purchase of the 5-year resident freshwater fishing license
21	until the date of expiration.
22	(b) A 5-year hunting license for a resident to take or
23	attempt to take or possess game in this state for 5
24	consecutive years is <u>\$135\$270</u> and authorizes the holder to
25	engage in the following noncommercial activities:
26	1. To take or attempt to take or possess game
27	consistent with state and federal regulations and rules of the
28	commission in effect at the time of taking.
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29	2. All activities authorized by a management area permit, excluding fishing, a muzzle-loading gun permit, a

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turkey permit, an archery permit, and a Florida waterfowl permit.

3. All activities for which an additional license, permit, or fee may be required to take or attempt to take or possess game, imposed subsequent to the date of purchase of the 5-year resident hunting license until the date of expiration.

Section 17. Section 372.60, Florida Statutes, is amended to read:

372.60 Issuing of replacement license or permit.--A license or permit to replace a lost or destroyed license may be obtained by submitting an application requesting replacement. The fee is\$5\$10 for each application for a replacement of a lifetime license, \$1 for each application for replacement for any other license or permit for a resident, and \$2 for each application for replacement for any other license or permit for a nonresident, which shall be for the purpose of, and the source from which is subtracted, all administrative costs of issuing the license or permit, including, but not limited to, printing, distribution, and credit card fees. The office of the tax collector may retain \$1 for each application for a replacement license. Fees collected from the issuance of replacement lifetime licenses and 5-year licenses shall be deposited into the Dedicated License Trust Fund and shall be available for appropriation.

Section 18. Each fiscal year, there shall be appropriated from the General Revenue Fund an amount sufficient to replace the revenues lost due to the reduction in fees provided by the amendments to ss. 372.57 and 372.60, Florida Statutes, by this act, based on the prior fiscal year's collections. This appropriation shall be distributed to

the State Game Trust Fund, the Lifetime Fish and Wildlife Trust Fund, the Dedicated License Trust Fund, and the Marine Resources Conservation Trust Fund proportionally in accordance with the requirements for distribution of such fees provided in chapters 370 and 372, Florida Statutes. Section 19. This act shall take effect July 1 of the year following the year in which enacted. HOUSE SUMMARY Creates the Florida Family Tax Relief Act of 1998. Provides sales tax exemptions for all foods and beverages as defined in the federal Food Stamp Act, for the first \$7,500 of value of certain automobiles titled to a resident, for clothing for children under 10, and for home appliances and personal computers. Reduces the following fees by half:
1. Fees for original and replacement license plates 1. Fees for original and replacement license plates and replacement validation decals and mobile home stickers, and for transfer of license plates.

2. License taxes for motorcycles, mopeds, motorized bicycles, automobiles for private use, trucks for personal use, and mobile homes.

3. Fees for Class D and Class E driver's licenses, licenses restricted to motorcycle use, and renewal thereof, and fees for duplicate and replacement instruction permits and driver's licenses.

4 Fees for resident saltwater fishing licenses and 4. Fees for resident saltwater fishing licenses and replacement thereof, and for tarpon tags and snook 5. Fees for resident hunting and freshwater fishing and sportsman's licenses and replacement licenses. Provides annual appropriations to replace revenues lost as a result of such fee reductions.