

By Representative Wallace

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A bill to be entitled  
An act relating to the tax on sales, use, and  
other transactions; providing that a business  
may deduct from any such taxes that it owes to  
the state the cost of certain software;  
providing an effective date.

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

Section 1. A business that purchases software required  
by the Department of Revenue for the electronic filing of  
state tax information under chapter 212, Florida Statutes, may  
deduct the cost of that software from the tax proceeds under  
that chapter which the business owes to the state.

Section 2. This act shall take effect July 1, 1997.

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SENATE SUMMARY

Allows a business to deduct from the tax proceeds that  
the business owes to the state under ch. 212, F.S.; the  
amount that the business pays for software required by  
the Department of Revenue for the electronic filing of  
tax information under that chapter.