

Bill No. CS for SB 916

Amendment No. ____

| | <u>Senate</u> | CHAMBER ACTION | <u>House</u> |
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| 11 | Senator McKay moved the following amendment: | | |
| 12 | | | |
| 13 | Senate Amendment (with title amendment) | | |
| 14 | On page 2, between lines 7 and 8, | | |
| 15 | | | |
| 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 5, 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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