

Bill No. CS for SB 984

Amendment No. ____

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

Senate Amendment (with title amendment)

On page 3, between lines 5 and 6,

insert:

Section 4. Subsection (3) of section 193.114, Florida Statutes, is amended to read:

193.114 Preparation of assessment rolls--

(3) The department shall promulgate regulations and forms for the preparation of the tangible personal property roll to reflect:

(a) A code reference to the tax returns showing the property.

(b) The just value (using the factors set out in s. 193.011) of all such property subject to taxation; however, any sales tax paid on the purchase of tangible personal property shall not be considered in arriving at just value.

(c) When property is wholly or partially exempt, a categorization of such exemption.

(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 14, 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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