Bill No. <u>CS for CS for SB 888</u>

Amendment No. ___

CHAMBER ACTION

<u>Senate</u>   <u>House</u>

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11 Senators Horne and Dyer moved the following amendment:

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13   **Senate Amendment (with title amendment)**

14   On page 12, between lines 20 and 21,

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16 insert:

17   Section 12. Section 212.0602, Florida Statutes, is

18 amended to read:

19   212.0602 Education; limited exemption.--To facilitate

20 investment in education and job training, there is also exempt

21 from the taxes levied under this chapter, subject to the

22 provisions of this section, the purchase or lease of

23 materials, equipment, and other items <u>or the license in or</u>

24 <u>lease of real property</u> by any entity, institution, or

25 organization that is primarily engaged in teaching students to

26 perform any of the activities or services described in s.

27 212.031(1)(a)9., that conducts classes at a fixed location

28 located in this state, that is licensed under chapter 246, and

29 that has at least 500 enrolled students. Any entity,

30 institution, or organization meeting the requirements of this

31 section shall be deemed to qualify for the exemptions in ss.

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 1  212.031(1)(a)9. and 212.08(5)(f) and (12), and to qualify for
 2  an exemption for its purchase or lease of materials,
 3  equipment, and other items used for education or demonstration
 4  of the school's curriculum, including supporting operations.
 5  Nothing in this section shall preclude an entity described in
 6  this section from qualifying for any other exemption provided
 7  for in this chapter.
 8
 9  (Redesignate subsequent sections.)
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11
12  =============== T I T L E   A M E N D M E N T ===============
13  And the title is amended as follows:
14        On page 1, line 19, following the semicolon,
15
16  insert:
17        amending s. 212.0602, F.S.; providing
18        additional exemption to facilitate investment
19        in education and job training; clarifying
20        qualification requirements for exemption;
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