

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Representative(s) Frankel offered the following:

Amendment (with title amendment)

Remove from the bill: Everything after the enacting clause
and insert in lieu thereof:

Section 1. (1) For the period beginning at 12:01 a.m. July 1, 2000, through midnight, July 31, 2000, no taxes shall be collected on child restraint systems under chapter 212, Florida Statutes.

(2) Taxes administered on sales of child restraint systems during the period from 12:01 a.m. August 31, 2000, through midnight, June 30, 2001, shall be collected as stated in chapter 212, Florida Statutes, except that such revenues shall be designated to provide funding of grants and aid for purchase of child restraint systems for families with incomes up to 200 percent of the federal poverty level.

(3) As used in this section, the term "child restraint systems" means systems that comply with the requirements of 49 C.F.R. s. 571.213, or any successor provision of the Code of Federal Regulations, and that are for use in motor vehicles

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1 are exempt from the tax imposed by this chapter. This
2 exemption applies to tether anchorages, tether straps, tether
3 hooks, and similar accessory items required to install such
4 systems, regardless of whether such items are purchased
5 separately or as part of a qualified child restraint system.

6 (4) The provisions of chapter 120, Florida Statutes,
7 to the contrary notwithstanding, the Department of Revenue may
8 adopt rules to carry out this section.

9 Section 2. This act shall shall take effect upon
10 becoming law.

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13 ===== T I T L E A M E N D M E N T =====

14 And the title is amended as follows:

15 On page 1, lines 3-6,
16 remove from the title of the bill: all of said lines

17

18 and insert in lieu thereof:

19 transactions; specifying a period during which
20 child restraint systems are exempt; specify
21 period during which the taxes collected from
22 the sale of child restraint systems are used
23 for a specified purpose; defining the term
24 "child restraint systems" for purposes of the
25 exemption; provides an effective date.

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