

Bill No. Cs for SB 2074

Amendment No. ____

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

Senate Amendment (with title amendment)

On page 15, between lines 11 and 12,

insert:

Section 5. Paragraph (d) of subsection (7) of section 212.08, Florida Statutes, is amended to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.--The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(7) MISCELLANEOUS EXEMPTIONS.--

(d) Feeds.--Feeds for poultry, ostriches, and livestock, including racehorses, racing greyhounds, and dairy cows, are exempt.

Exemptions provided to any entity by this subsection shall not inure to any transaction otherwise taxable under this chapter

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1 when payment is made by a representative or employee of such
2 entity by any means, including, but not limited to, cash,
3 check, or credit card even when that representative or
4 employee is subsequently reimbursed by such entity.

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6 (Redesignate subsequent sections.)

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

10 And the title is amended as follows:

11 On page 1, line 2, through
12 page 2, line 11, delete those lines

13

14 and insert:

15 An act relating to taxation; amending s.
16 212.20, F.S.; providing for the Department of
17 Revenue to distribute sales tax reimbursements
18 to certified sports industry economic
19 development projects under certain
20 circumstances; amending s. 213.053, F.S.;
21 extending the current information sharing with
22 the Office of Tourism, Trade, and Economic
23 Development to include the sales tax
24 reimbursement program for certified sports
25 industry economic development projects;
26 creating s. 288.113, F.S.; creating a tax
27 reimbursement program for certified sports
28 industry economic development projects;
29 providing legislative findings and
30 declarations; providing definitions; providing
31 eligibility criteria for amateur sports

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1 businesses; prescribing the terms and amounts
2 of tax reimbursements; providing a
3 certification procedure, to be established and
4 administered by the Office of Tourism, Trade,
5 and Economic Development; providing for
6 periodic recertification; abating or reducing
7 funding in specified circumstances; providing a
8 maximum number of years for which an amateur
9 sports business may be certified; providing for
10 decertification; providing a penalty for
11 falsifying an application; providing for a tax
12 reimbursement agreement and prescribing terms
13 of the agreement; providing for annual claims
14 for reimbursement; providing duties of the
15 Department of Revenue; providing for
16 administration of the program; providing for
17 recordkeeping and submission of an annual
18 report to the Legislature; amending s.
19 288.1229, F.S.; providing an additional purpose
20 for which the Office of Tourism, Trade, and
21 Economic Development may authorize a
22 direct-support organization to assist the
23 office; providing for the creation of new jobs
24 in this state; amending s. 212.08, F.S.;
25 providing an exemption for feeds for racing
26 greyhounds; providing an effective date.

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