

Bill No. SB 2102

Amendment No. 2

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11 The Committee on Fiscal Resource recommended the following  
 12 amendment:

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

15 On page 6, between lines 11 & 12,

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 17 insert:

18 Section 2. Notwithstanding the provisions of s.  
 19 199.052(10), Florida Statutes, failure to timely file a  
 20 consolidated return for any one or more years shall not  
 21 prejudice the taxpayer's right to file a consolidated return,  
 22 provided that the consolidated return is filed prior to July  
 23 31, 2000, and the affiliated group of corporations of which  
 24 the taxpayer is a member has previously filed consolidated  
 25 returns for corporate income tax purposes under. s. 220.131,  
 26 Florida Statutes.

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 28 (Redesignate subsequent sections.)

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

2 And the title is amended as follows:

3 Delete everything before the enacting clause

4

5 and insert:

6 An act relating to taxation; amending s.  
7 196.1975, F.S., which provides exemptions for  
8 nonprofit homes for the aged; specifying that  
9 the exemption applicable to such homes whose  
10 residents meet certain income limitations  
11 applies to individual units or apartments of  
12 such homes; providing for application of a  
13 residency affidavit requirement to applicants  
14 for such exemption; revising provisions  
15 relating to qualification for the alternative  
16 exemption provided by that section for those  
17 portions of a home which do not meet the income  
18 limitations; providing that s. 196.195, F.S.,  
19 which provides requirements and criteria for  
20 determining the profit or nonprofit status of  
21 an applicant for exemption, and s. 196.196,  
22 F.S., which provides criteria for determining  
23 whether property is entitled to a charitable,  
24 religious, scientific, or literary exemption,  
25 do not apply to that section; allowing a  
26 taxpayer to file a consolidated intangibles tax  
27 return under certain circumstances; providing  
28 an effective date.

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