

Bill No. SB 874

Amendment No. 2

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

Senate Amendment (with title amendment)

On page 5, between lines 16 & 17,

insert:

Section 2. Paragraph (a) of subsection (6) of section 212.084, Florida Statutes, is amended to read:

212.084 Review of exemption certificates; reissuance; specified expiration date; temporary exemption certificates.--

(6)(a)1. The Department of Revenue may issue temporary exemption certificates to newly organized charitable organizations applying for exemption under s. 212.08(7)(o)2.b. when a lack of historical information prevents the applicant from qualifying immediately for an exemption certificate. The department may require the applicant to submit the information necessary to demonstrate that the organization's proposed activities will qualify for exemption under this chapter. The application must include an estimate of the organization's expenditures that would be taxable except for the temporary

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1 exemption certificate. If at any time the amount of actual
2 expenditures otherwise subject to tax exceeds the anticipated
3 amount, the applicant must file with the department a
4 supplemental application stating the actual expenditures and
5 the estimated expenditures for the duration of the period
6 covered by the temporary certificate.

7 2. The Department of Revenue may issue temporary
8 exemption certificates to organizations applying for exemption
9 as a "church, synagogue, or other established physical place
10 for worship at which nonprofit religious services and
11 activities are regularly conducted and carried on" pursuant to
12 s. 212.08(7)(o)2.a. when the applicant does not currently have
13 its own established physical place for worship and this lack
14 prevents the applicant from qualifying immediately for an
15 exemption certificate. The temporary certificate is only
16 available if the applicant has, at the time of the
17 application, purchased real property and entered into a
18 contract for the erection of an established physical place for
19 worship on its real property. The department may require the
20 applicant to submit the information necessary to demonstrate
21 that the requirements of this paragraph have been met and
22 that, once erected, the building will be used for the
23 applicant's regular religious services and activities.

24
25 (Redesignate subsequent sections.)

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

29 And the title is amended as follows:

30 On page 1, line 8, after the semicolon ";"

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1 and insert:

2 amending s. 212.084, F.S.; authorizing the
3 Department of Revenue to issue temporary sales
4 tax exemption certificates to certain churches
5 or religious organizations under certain
6 circumstances;

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