

Bill No. HB 21, 1st Eng.

Amendment No.      Barcode 042216

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|               | CHAMBER ACTION |              |
| <u>Senate</u> |                | <u>House</u> |

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Senators Pruitt and Carlton moved the following amendment:

**Senate Amendment (with title amendment)**  
Delete everything after the enacting clause

and insert:

Section 1. Subsection (6) is added to section 236.25, Florida Statutes, to read:

236.25 District school tax.--

(6) In addition to the maximum millage levied under this section and the General Appropriations Act, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. Millage elections conducted under the authority granted pursuant to this section are subject to ss. 236.31 and 236.32. Funds generated by such

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1 additional millage do not become a part of the calculation of  
2 the Florida Education Finance Program total potential funds in  
3 2001-2002 or any subsequent year and must not be incorporated  
4 in the calculation of any hold-harmless or other component of  
5 the Florida Education Finance Program formula in any year. If  
6 an increase in required local effort, when added to existing  
7 millage levied under the 10-mill limit, would result in a  
8 combined millage in excess of the 10-mill limit, any millage  
9 levied pursuant to this subsection shall be considered to be  
10 required local effort to the extent that the district millage  
11 would otherwise exceed the 10-mill limit.

12 Section 2. Section 236.31, Florida Statutes, is  
13 amended to read:

14 236.31 District millage elections.--

15 (1) The school board, pursuant to resolution adopted  
16 at a regular meeting, shall direct the county commissioners to  
17 call an election at which the electors within the school  
18 districts may approve an ad valorem tax millage as authorized  
19 in s. 9, Art. VII of the State Constitution. Such election may  
20 be held at any time, except that not more than one such  
21 election shall be held during any 12-month period. Any  
22 millage so authorized shall be levied for a period not in  
23 excess of 2 years or until changed by another millage  
24 election, whichever is the earlier. In the event any such  
25 election is invalidated by a court of competent jurisdiction,  
26 such invalidated election shall be considered not to have been  
27 held.

28 (2) The school board, pursuant to resolution adopted  
29 at a regular meeting, shall direct the county commissioners to  
30 call an election at which the electors within the school  
31 district may approve an ad valorem tax millage as authorized

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1 under s. 236.25(6). Such election may be held at any time,  
2 except that not more than one such election shall be held  
3 during any 12-month period. Any millage so authorized shall be  
4 levied for a period not in excess of 4 years or until changed  
5 by another millage election, whichever is earlier. If any such  
6 election is invalidated by a court of competent jurisdiction,  
7 such invalidated election shall be considered not to have been  
8 held.

9 Section 3. Section 236.32, Florida Statutes, is  
10 amended to read:

11 (Substantial rewording of section. See  
12 s. 236.32, F.S., for present text.)

13 236.32 Procedures for holding and conducting school  
14 district millage elections.--

15 (1) HOLDING ELECTIONS.--All school district millage  
16 elections shall be held and conducted in the manner prescribed  
17 by law for holding general elections, except as provided in  
18 this chapter.

19 (2) FORM OF BALLOT.--

20 (a) The school board may propose a single millage or  
21 two millages, with one for operating expenses and another for  
22 a local capital improvement reserve fund. When two millage  
23 figures are proposed, each millage must be voted on  
24 separately.

25 (b) The school board shall provide the wording of the  
26 substance of the measure and the ballot title in the  
27 resolution calling for the election. The wording of the  
28 ballot must conform to the provisions of s. 101.161.

29 (3) QUALIFICATION OF ELECTORS.--All qualified electors  
30 of the school district are entitled to vote in the election to  
31 set the school tax district millage levy.

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1           (4) RESULTS OF ELECTION.--When the school board  
2 proposes one tax levy for operating expenses and another for  
3 the local capital improvement reserve fund, the results shall  
4 be considered separately. The tax levy shall be levied only  
5 in case a majority of the electors participating in the  
6 election vote in favor of the proposed special millage.

7           (5) EXPENSES OF ELECTION.--The cost of the publication  
8 of the notice of the election and all expenses of the election  
9 in the school district shall be paid by the school board.

10           Section 4. Effective January 1, 2002, subsection (2)  
11 of section 199.185, Florida Statutes, is amended to read:

12           199.185 Property exempted from annual and nonrecurring  
13 taxes.--

14           (2) Every natural person is entitled each year to an  
15 exemption of the first ~~\$250,000~~ ~~\$20,000~~ of the value of  
16 property otherwise subject to the annual tax. A husband and  
17 wife filing jointly shall have an exemption of \$500,000  
18 ~~\$40,000~~. Every taxpayer that is not a natural person is  
19 entitled each year to an exemption of the first \$250,000 of  
20 the value of property otherwise subject to the tax. Agents  
21 and fiduciaries, other than guardians and custodians under a  
22 gifts-to-minors act, filing as such may not claim this  
23 exemption on behalf of their principals or beneficiaries;  
24 however, if the principal or beneficiary returns the property  
25 held by the agent or fiduciary and is a natural person, the  
26 principal or beneficiary may claim the exemption. No taxpayer  
27 shall be entitled to more than one exemption under this  
28 subsection. This exemption shall not apply to that intangible  
29 personal property described in s. 199.023(1)(d).

30           Section 5. Subsection (9) of section 213.27, Florida  
31 Statutes, is repealed.

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1           Section 6. Section 213.256, Florida Statutes, is  
2 created to read:

3           213.256 Simplified Sales and Use Tax Administration  
4 Act.--

5           (1) As used in this section, the term:

6           (a) "Department" means the Department of Revenue.

7           (b) "Agreement" means the Streamlined Sales and Use  
8 Tax Agreement as amended and adopted on January 27, 2001, by  
9 the Executive Committee of the National Conference of State  
10 Legislatures.

11           (c) "Certified automated system" means software  
12 certified jointly by the states that are signatories to the  
13 agreement to calculate the tax imposed by each jurisdiction on  
14 a transaction, determine the amount of tax to remit to the  
15 appropriate state, and maintain a record of the transaction.

16           (d) "Certified service provider" means an agent  
17 certified jointly by the states that are signatories to the  
18 agreement to perform all of the seller's sales tax functions.

19           (e) "Person" means an individual, trust, estate,  
20 fiduciary, partnership, limited liability company, limited  
21 liability partnership, corporation, or any other legal entity.

22           (f) "Sales tax" means the tax levied under chapter  
23 212.

24           (g) "Seller" means any person making sales, leases, or  
25 rentals of personal property or services.

26           (h) "State" means any state of the United States and  
27 the District of Columbia.

28           (i) "Use tax" means the tax levied under chapter 212.

29           (2)(a) The executive director of the department shall  
30 enter into the Streamlined Sales and Use Tax Agreement with  
31 one or more states to simplify and modernize sales and use tax

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1 administration in order to substantially reduce the burden of  
2 tax compliance for all sellers and for all types of commerce.  
3 In furtherance of the agreement, the executive director of the  
4 department or his or her designee shall act jointly with other  
5 states that are members of the agreement to establish  
6 standards for certification of a certified service provider  
7 and certified automated system and establish performance  
8 standards for multistate sellers.

9 (b) The executive director of the department or his or  
10 her designee shall take other actions reasonably required to  
11 administer this section. Other actions authorized by this  
12 section include, but are not limited to, the adoption of rules  
13 and the joint procurement, with other member states, of goods  
14 and services in furtherance of the cooperative agreement.

15 (c) The executive director of the department or his or  
16 her designee may represent this state before the other states  
17 that are signatories to the agreement.

18 (3) The executive director of the department may not  
19 enter into the Streamlined Sales and Use Tax Agreement unless  
20 the agreement requires each state to abide by the following  
21 requirements:

22 (a) The agreement must set restrictions to limit, over  
23 time, the number of state tax rates.

24 (b) The agreement must establish uniform standards  
25 for:

26 1. The sourcing of transactions to taxing  
27 jurisdictions.

28 2. The administration of exempt sales.

29 3. Sales and use tax returns and remittances.

30 (c) The agreement must provide a central electronic  
31 registration system that allows a seller to register to

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1 collect and remit sales and use taxes for all signatory  
2 states.

3 (d) The agreement must provide that registration with  
4 the central registration system and the collection of sales  
5 and use taxes in the signatory state will not be used as a  
6 factor in determining whether the seller has nexus with a  
7 state for any tax.

8 (e) The agreement must provide for reduction of the  
9 burdens of complying with local sales and use taxes through:

10 1. Restricting variances between the state and local  
11 tax bases.

12 2. Requiring states to administer any sales and use  
13 taxes levied by local jurisdictions within the state so that  
14 sellers who collect and remit these taxes will not have to  
15 register or file returns with, remit funds to, or be subject  
16 to independent audits from local taxing jurisdictions.

17 3. Restricting the frequency of changes in the local  
18 sales and use tax rates and setting effective dates for the  
19 application of local jurisdictional boundary changes to local  
20 sales and use taxes.

21 4. Providing notice of changes in local sales and use  
22 tax rates and of local changes in the boundaries of local  
23 taxing jurisdictions.

24 (f) The agreement must outline any monetary allowances  
25 that are to be provided by the states to sellers or certified  
26 service providers. The agreement must allow for a joint study  
27 by the public and private sectors, which must be completed by  
28 July 1, 2002, of the compliance cost to sellers and certified  
29 service providers of collecting sales and use taxes for state  
30 and local governments under various levels of complexity.

31 (g) The agreement must require each state to certify

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1 compliance with the terms of the agreement before joining and  
2 to maintain compliance, under the laws of the member state,  
3 with all provisions of the agreement while a member.

4 (h) The agreement must require each state to adopt a  
5 uniform policy for certified service providers which protects  
6 the privacy of consumers and maintains the confidentiality of  
7 tax information.

8 (i) The agreement must provide for the appointment of  
9 an advisory council of private-sector representatives and an  
10 advisory council of nonmember state representatives to consult  
11 within the administration of the agreement.

12 (4) For the purposes of reviewing or amending the  
13 agreement to embody the simplification requirements as set  
14 forth in subsection (3), this state shall enter into  
15 multistate discussions. For purposes of such discussions, this  
16 state shall be represented by three delegates, one appointed  
17 by the President of the Senate, one appointed by the Speaker  
18 of the House of Representatives, and the executive director of  
19 the department or his or her designee.

20 (5) No provision of the agreement authorized by this  
21 section in whole or in part invalidates or amends any  
22 provision of the laws of this state. Adoption of the agreement  
23 by this state does not amend or modify any law of the state.  
24 Implementation of any condition of the agreement in this  
25 state, whether adopted before, at, or after membership of this  
26 state in the agreement, must be by the action of the state.

27 (6) The agreement authorized by this section is an  
28 accord among individual cooperating sovereigns in furtherance  
29 of their governmental functions. The agreement provides a  
30 mechanism among the member states to establish and maintain a  
31 cooperative, simplified system for the application and



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1 administration of sales and use taxes under the duly adopted  
2 law of each member state.

3 (7)(a) The agreement authorized by this act binds and  
4 inures only to the benefit of this state and the other member  
5 states. No person, other than a member state, is an intended  
6 beneficiary of the agreement. Any benefit to a person other  
7 than a state is established by the laws of this state and of  
8 other member states and not by the terms of the agreement.

9 (b) Consistent with paragraph (a), no person has any  
10 cause of action or defense under the agreement or by virtue of  
11 this state's approval of the agreement. No person may  
12 challenge, in any action brought under any provision of law,  
13 any action or inaction by any department, agency, or other  
14 instrumentality of this state, or of any political subdivision  
15 of this state, on the ground that the action or inaction is  
16 inconsistent with the agreement.

17 (c) No law of this state, or the application thereof,  
18 may be declared invalid as to any person or circumstance on  
19 the ground that the provision or application is inconsistent  
20 with the agreement.

21 (8)(a) A certified service provider is the agent of a  
22 seller with whom the certified service provider has contracted  
23 for the collection and remittance of sales and use taxes. As  
24 the seller's agent, the certified service provider is liable  
25 for sales and use tax due each member state on all sales  
26 transactions it processes for the seller except as set out in  
27 this subsection.

28 (b) A seller that contracts with a certified service  
29 provider is not liable to the state for sales or use tax due  
30 on transactions processed by the certified service provider  
31 unless the seller has misrepresented the type of items it

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1 sells or has committed fraud. In the absence of probable cause  
2 to believe that the seller has committed fraud or made a  
3 material misrepresentation, the seller is not subject to audit  
4 on the transactions processed by the certified service  
5 provider. A seller is subject to audit for transactions that  
6 have not been processed by the certified service provider. The  
7 member states acting jointly may perform a system check of the  
8 seller and review the seller's procedures to determine if the  
9 certified service provider's system is functioning properly  
10 and to determine the extent to which the seller's transactions  
11 are being processed by the certified service provider.

12 (c) A person that provides a certified automated  
13 system is responsible for the proper functioning of that  
14 system and is liable to the state for underpayments of tax  
15 attributable to errors in the functioning of the certified  
16 automated system. A seller that uses a certified automated  
17 system remains responsible and is liable to the state for  
18 reporting and remitting tax.

19 (d) A seller that has a proprietary system for  
20 determining the amount of tax due on transactions and has  
21 signed an agreement establishing a performance standards for  
22 that system is liable for the failure of the system to meet  
23 the performance standard.

24 (9) Disclosure of information necessary under this  
25 section must be pursuant to a written agreement between the  
26 executive director of the department or his or her designee  
27 and the certified service provider. The certified service  
28 provider is bound by the same requirements of confidentiality  
29 as the department. Breach of confidentiality is a misdemeanor  
30 of the first degree, punishable as provided in s. 775.082 or  
31 s. 775.083.

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1           (10) On or before January 1 annually, the department  
2 shall provide recommendations to the President of the Senate,  
3 the Senate Minority Leader, the Speaker of the House of  
4 Representatives, and the Minority Leader of the House of  
5 Representatives for provisions to be adopted for inclusion  
6 within the system which are necessary to bring it into  
7 compliance with the Streamlined Sales and Use Tax Agreement.

8           Section 7. Effective July 1, 2001, notwithstanding  
9 section 10 of chapter 90-110, Laws of Florida, subsection (3)  
10 of section 215.20, Florida Statutes, shall not expire on  
11 October 1, 2001, as scheduled by that law, but subsection (3)  
12 of section 215.20, Florida Statutes, is revived and readopted.

13           Section 8. Effective January 1, 2002, and applying to  
14 tax years beginning on or after that date, section 220.187,  
15 Florida Statutes, is created to read:

16           220.187 Credits for contributions to nonprofit  
17 scholarship-funding organizations.--

18           (1) PURPOSE.--The purpose of this section is to:

19           (a) Encourage private, voluntary contributions to  
20 nonprofit scholarship-funding organizations.

21           (b) Expand educational opportunities for children of  
22 families that have limited financial resources.

23           (c) Enable children in this state to achieve a greater  
24 level of excellence in their education.

25           (2) DEFINITIONS.--As used in this section, the term:

26           (a) "Department" means the Department of Revenue.

27           (b) "Eligible contribution" means a monetary  
28 contribution from a taxpayer, subject to the restrictions  
29 provided in this section, to an eligible nonprofit  
30 scholarship-funding organization. The taxpayer making the  
31 contribution may not designate a specific child as the

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1 beneficiary of the contribution. The taxpayer may not  
2 contribute more than \$5 million to any single eligible  
3 nonprofit scholarship-funding organization.

4 (c) "Eligible nonpublic school" means a nonpublic  
5 school located in Florida that offers an education to students  
6 in any grades K-12 and that meets the requirements in  
7 subsection (5).

8 (d) "Eligible nonprofit scholarship-funding  
9 organization" means a charitable organization that is exempt  
10 from federal income tax pursuant to s. 501(c)(3) of the  
11 Internal Revenue Code and that complies with the provisions of  
12 subsection (4).

13 (e) "Qualified student" means a student who qualifies  
14 for free or reduced-price school lunches under the National  
15 School Lunch Act and who:

16 1. Was counted as a full-time-equivalent student  
17 during the previous state fiscal year for purposes of state  
18 per-student funding; or

19 2. Received a scholarship from an eligible nonprofit  
20 scholarship-funding organization during the previous school  
21 year.

22 (3) AUTHORIZATION TO GRANT SCHOLARSHIP FUNDING TAX  
23 CREDITS; LIMITATIONS ON INDIVIDUAL AND TOTAL CREDITS.--

24 (a) There is allowed a credit of 100 percent of an  
25 eligible contribution against any tax due for a taxable year  
26 under this chapter. However, such a credit may not exceed 75  
27 percent of the tax due under this chapter for the taxable  
28 year, after the application of any other allowable credits by  
29 the taxpayer. However, at least 5 percent of the total  
30 statewide amount authorized for the tax credit shall be  
31 reserved for taxpayers who meet the definition of a small

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1 business provided in s. 288.703(1) at the time of application.  
2 The credit granted by this section shall be reduced by the  
3 difference between the amount of federal corporate income tax  
4 taking into account the credit granted by this section and the  
5 amount of federal corporate income tax without application of  
6 the credit granted by this section.

7 (b) The total amount of tax credit which may be  
8 granted each state fiscal year under this section is \$50  
9 million.

10 (c) A taxpayer who files a Florida consolidated return  
11 as a member of an affiliated group pursuant to s. 220.131(1)  
12 may be allowed the credit on a consolidated return basis;  
13 however, the total credit taken by the affiliated group is  
14 subject to the limitation established under paragraph (a).

15 (4) OBLIGATIONS OF ELIGIBLE NONPROFIT  
16 SCHOLARSHIP-FUNDING ORGANIZATIONS.--

17 (a) An eligible nonprofit scholarship-funding  
18 organization shall provide scholarships, from eligible  
19 contributions, to qualified students for:

20 1. Tuition or textbook expenses for, or transportation  
21 to, an eligible nonpublic school. At least 75 percent of the  
22 scholarship funding must be used to pay tuition expenses; or

23 2. Transportation expenses to a Florida public school  
24 that is located outside the district in which the student  
25 resides.

26 (b) An eligible nonprofit scholarship-funding  
27 organization shall give priority to qualified students who  
28 received a scholarship from an eligible nonprofit  
29 scholarship-funding organization during the previous school  
30 year.

31 (c) The amount of a scholarship provided to any child

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1 for any single school year by all eligible nonprofit  
2 scholarship-funding organizations from eligible contributions  
3 shall not exceed the following annual limits:

4 1. \$3,500 for a scholarship awarded to a student  
5 enrolled in an eligible nonpublic school.

6 2. \$500 for a scholarship awarded to a student  
7 enrolled in a Florida public school that is located outside  
8 the district in which the student resides.

9 (d) The amount of an eligible contribution which may  
10 be accepted by an eligible nonprofit scholarship-funding  
11 organization is limited to the amount needed to provide  
12 scholarships for qualified students which the organization has  
13 identified and for which vacancies in eligible nonpublic  
14 schools have been identified.

15 (e) An eligible nonprofit scholarship-funding  
16 organization that receives an eligible contribution must spend  
17 100 percent of the eligible contribution to provide  
18 scholarships in the same state fiscal year in which the  
19 contribution was received. No portion of eligible  
20 contributions may be used for administrative expenses. All  
21 interest accrued from contributions must be used for  
22 scholarships.

23 (f) An eligible nonprofit scholarship-funding  
24 organization that receives eligible contributions must provide  
25 to the Auditor General an annual financial and compliance  
26 audit of its accounts and records conducted by an independent  
27 certified public accountant and in accordance with rules  
28 adopted by the Auditor General.

29 (g) Payment of the scholarship by the eligible  
30 nonprofit scholarship-funding organization shall be by  
31 individual warrant or check made payable to the student's

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1 parent. If the parent chooses for his or her child to attend  
2 an eligible nonpublic school, the warrant or check must be  
3 mailed by the eligible nonprofit scholarship-funding  
4 organization to the nonpublic school of the parent's choice,  
5 and the parent shall restrictively endorse the warrant or  
6 check to the nonpublic school. An eligible nonprofit  
7 scholarship-funding organization shall ensure that, upon  
8 receipt of a scholarship warrant or check, the parent to whom  
9 the warrant or check is made restrictively endorses the  
10 warrant or check to the nonpublic school of the parent's  
11 choice for deposit into the account of the nonpublic school.

12 (5) ELIGIBLE NONPUBLIC SCHOOL OBLIGATIONS.--An  
13 eligible nonpublic school must:

14 (a) Demonstrate fiscal soundness by being in operation  
15 for one school year or provide the Department of Education  
16 with a statement by a certified public accountant confirming  
17 that the nonpublic school desiring to participate is insured  
18 and the owner or owners have sufficient capital or credit to  
19 operate the school for the upcoming year serving the number of  
20 students anticipated with expected revenues from tuition and  
21 other sources that may be reasonably expected. In lieu of such  
22 a statement, a surety bond or letter of credit for the amount  
23 equal to the scholarship funds for any quarter may be filed  
24 with the department.

25 (b) Comply with the antidiscrimination provisions of  
26 42 U.S.C. s. 2000d.

27 (c) Meet state and local health and safety laws and  
28 codes.

29 (d) Comply with all state laws relating to general  
30 regulation of nonpublic schools.

31 (6) ADMINISTRATION; RULES.--

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1       (a) If the credit granted pursuant to this section is  
2 not fully used in any one year, the unused amount may not be  
3 carried forward. A taxpayer may not convey, assign, or  
4 transfer the credit authorized by this section to another  
5 entity unless all of the assets of the taxpayer are conveyed,  
6 assigned, or transferred in the same transaction.

7       (b) An application for a tax credit pursuant to this  
8 section shall be submitted to the department on forms  
9 established by rule of the department.

10       (c) The department and the Department of Education  
11 shall develop a cooperative agreement to assist in the  
12 administration of this section. The Department of Education  
13 shall be responsible for annually submitting, by March 15, to  
14 the department a list of eligible nonprofit  
15 scholarship-funding organizations that meet the requirements  
16 of paragraph (2)(d) and for monitoring eligibility of  
17 nonprofit scholarship-funding organizations that meet the  
18 requirements of paragraph (2)(d), eligibility of nonpublic  
19 schools that meet the requirements of paragraph (2)(c), and  
20 eligibility of expenditures under this section as provided in  
21 subsection (4).

22       (d) The department shall adopt rules necessary to  
23 administer this section, including rules establishing  
24 application forms and procedures and governing the allocation  
25 of tax credits under this section on a first-come,  
26 first-served basis.

27       (e) The Department of Education shall adopt rules  
28 necessary to determine eligibility of nonprofit  
29 scholarship-funding organizations as defined in paragraph  
30 (2)(d) and according to the provisions of subsection (4) and  
31 identify qualified students as defined in paragraph (2)(e).



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1           (7) DEPOSITS OF ELIGIBLE CONTRIBUTIONS.--All eligible  
2 contributions received by an eligible nonprofit  
3 scholarship-funding organization shall be deposited in a  
4 manner consistent with s. 18.10(2).

5           Section 9. Effective January 1, 2002, and applying to  
6 tax years beginning on or after that date, subsection (8) of  
7 section 220.02, Florida Statutes, is amended to read:

8           220.02 Legislative intent.--

9           (8) It is the intent of the Legislature that credits  
10 against either the corporate income tax or the franchise tax  
11 be applied in the following order: those enumerated in s.  
12 631.828, those enumerated in s. 220.191, those enumerated in  
13 s. 220.181, those enumerated in s. 220.183, those enumerated  
14 in s. 220.182, those enumerated in s. 220.1895, those  
15 enumerated in s. 221.02, those enumerated in s. 220.184, those  
16 enumerated in s. 220.186, those enumerated in s. 220.1845,  
17 those enumerated in s. 220.19, ~~and~~ those enumerated in s.  
18 220.185, and those enumerated in s. 220.187.

19           Section 10. Effective January 1, 2002, and applying to  
20 tax years beginning on or after that date, paragraph (a) of  
21 subsection (1) of section 220.13, Florida Statutes, is amended  
22 to read:

23           220.13 "Adjusted federal income" defined.--

24           (1) The term "adjusted federal income" means an amount  
25 equal to the taxpayer's taxable income as defined in  
26 subsection (2), or such taxable income of more than one  
27 taxpayer as provided in s. 220.131, for the taxable year,  
28 adjusted as follows:

29           (a) Additions.--There shall be added to such taxable  
30 income:

31           1. The amount of any tax upon or measured by income,

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1 excluding taxes based on gross receipts or revenues, paid or  
2 accrued as a liability to the District of Columbia or any  
3 state of the United States which is deductible from gross  
4 income in the computation of taxable income for the taxable  
5 year.

6           2. The amount of interest which is excluded from  
7 taxable income under s. 103(a) of the Internal Revenue Code or  
8 any other federal law, less the associated expenses disallowed  
9 in the computation of taxable income under s. 265 of the  
10 Internal Revenue Code or any other law, excluding 60 percent  
11 of any amounts included in alternative minimum taxable income,  
12 as defined in s. 55(b)(2) of the Internal Revenue Code, if the  
13 taxpayer pays tax under s. 220.11(3).

14           3. In the case of a regulated investment company or  
15 real estate investment trust, an amount equal to the excess of  
16 the net long-term capital gain for the taxable year over the  
17 amount of the capital gain dividends attributable to the  
18 taxable year.

19           4. That portion of the wages or salaries paid or  
20 incurred for the taxable year which is equal to the amount of  
21 the credit allowable for the taxable year under s. 220.181.  
22 The provisions of this subparagraph shall expire and be void  
23 on June 30, 2005.

24           5. That portion of the ad valorem school taxes paid or  
25 incurred for the taxable year which is equal to the amount of  
26 the credit allowable for the taxable year under s. 220.182.  
27 The provisions of this subparagraph shall expire and be void  
28 on June 30, 2005.

29           6. The amount of emergency excise tax paid or accrued  
30 as a liability to this state under chapter 221 which tax is  
31 deductible from gross income in the computation of taxable

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1 income for the taxable year.

2 7. That portion of assessments to fund a guaranty  
3 association incurred for the taxable year which is equal to  
4 the amount of the credit allowable for the taxable year.

5 8. In the case of a nonprofit corporation which holds  
6 a pari-mutuel permit and which is exempt from federal income  
7 tax as a farmers' cooperative, an amount equal to the excess  
8 of the gross income attributable to the pari-mutuel operations  
9 over the attributable expenses for the taxable year.

10 9. The amount taken as a credit for the taxable year  
11 under s. 220.1895.

12 10. Up to nine percent of the eligible basis of any  
13 designated project which is equal to the credit allowable for  
14 the taxable year under s. 220.185.

15 11. The amount taken as a credit for the taxable year  
16 under s. 220.187.

17 Section 11. Effective January 1, 2002, and applying to  
18 tax years beginning on or after that date, paragraph (u) is  
19 added to subsection (7) of section 213.053, Florida Statutes,  
20 to read:

21 213.053 Confidentiality and information sharing.--

22 (7) Notwithstanding any other provision of this  
23 section, the department may provide:

24 (u) Information relative to s. 220.187 to the  
25 Department of Education in the conduct of its official  
26 business.

27  
28 Disclosure of information under this subsection shall be  
29 pursuant to a written agreement between the executive director  
30 and the agency. Such agencies, governmental or  
31 nongovernmental, shall be bound by the same requirements of

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1 confidentiality as the Department of Revenue. Breach of  
2 confidentiality is a misdemeanor of the first degree,  
3 punishable as provided by s. 775.082 or s. 775.083.

4       Section 12. (1) The first two payments of estimated  
5 tax pursuant to section 200.33, Florida Statutes, shall not be  
6 affected by any contribution made pursuant to this act.

7       (2) This section shall take effect January 1, 2002,  
8 and apply to tax years beginning on or after that date.

9       Section 13. Except as otherwise expressly provided in  
10 this act, this act shall take effect July 1, 2001.

11  
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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       Delete everything before the enacting clause

16

17 and insert:

18

          A bill to be entitled

19

          An act relating to taxation; amending s.

20

          236.25, F.S.; allowing certain school districts

21

          to levy, by referendum, additional district

22

          school taxes; providing limitations on the uses

23

          of the resulting revenues; amending s. 236.31,

24

          F.S.; providing for millage elections pursuant

25

          to s. 236.25, F.S.; amending s. 236.32, F.S.;

26

          revising the procedures for conducting school

27

          district millage elections; amending s.

28

          199.185, F.S.; increasing exemptions for

29

          taxpayers who are natural persons; creating

30

          exemptions for taxpayers who are not natural

31

          persons; repealing s. 213.27(9), F.S., which

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1 authorizes the Department of Revenue to  
2 contract with certain vendors to develop and  
3 implement a voluntary system for sales and use  
4 tax collection and administration; creating s.  
5 213.256, F.S., the Simplified Sales and Use Tax  
6 Administration Act; defining terms; authorizing  
7 the department's participation in the  
8 Streamlined Sales and Use Tax Agreement;  
9 providing that each state that is a party to  
10 the agreement must abide by certain  
11 requirements in order for the department to  
12 enter into the agreement; ensuring that when  
13 this state complies with the agreement, the  
14 agreement cannot be used to challenge existing  
15 state laws and statutes; providing for the  
16 collection and remittance of the sales and use  
17 tax under the agreement; providing for  
18 maintenance of confidentiality of certain  
19 information; providing a penalty; requiring the  
20 department to make annual recommendations to  
21 the Legislature concerning provisions that need  
22 to be adopted in order to bring this state's  
23 system into compliance with the Streamlined  
24 Sales and Use Tax Agreement; abrogating the  
25 expiration of s. 215.20(3), F.S.; relating to  
26 service charges against certain trust funds;  
27 creating s. 220.187, F.S.; providing purpose;  
28 defining terms; providing a credit against the  
29 tax for contributions to a nonprofit  
30 scholarship-funding organization; providing  
31 limitations; providing for use of such

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1 contributions by such organizations for  
2 scholarships for certain students and providing  
3 requirements and limitations with respect  
4 thereto; providing for payment; providing  
5 requirements for deposit of eligible  
6 contributions; providing duties of the  
7 Department of Revenue and Department of  
8 Education; establishing criteria for nonpublic  
9 school eligibility; providing for duties of the  
10 Department of Revenue and the Department of  
11 Education; providing for rules; amending s.  
12 220.02, F.S.; providing order of credits  
13 against the tax; amending s. 220.13, F.S.;  
14 providing for the inclusion of amounts taken as  
15 credit under s. 220.187, F.S., in determining a  
16 taxpayer's adjusted federal income; amending s.  
17 213.053, F.S.; authorizing information-sharing  
18 with the Department of Education; providing  
19 effective dates.

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