

Bill No. SB 2502

Amendment No. Barcode 750486

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

Senate Amendment (with title amendment)

On page 21, between lines 16 and 17,

insert:

Section 16. In order to implement proviso language following Specific Appropriation 2452 of the 2002-2003 General Appropriations Act, subsection (5) of section 601.155, Florida Statutes, is amended to read:

601.155 Equalizing excise tax; credit; exemption.--

(5) Products made in whole or in part from citrus fruit on which an equivalent tax is levied pursuant to s. 601.15 is exempt from the tax imposed by this section.~~All products subject to the taxable privileges under this section, which products are produced in whole or in part from citrus fruit grown within the United States, are exempt from the tax imposed by this section to the extent that the products are derived from oranges or grapefruit grown within the United States.~~In the case of products made in part from citrus fruit exempt from the tax imposed by this section ~~grown within the~~

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1 ~~United States~~, it shall be the burden of the persons liable
2 for the excise tax to show the Department of Citrus, through
3 competent evidence, proof of that part which is not subject to
4 a taxable privilege.

5 Section 17. Effective July 1, 2003, subsection (5) of
6 section 601.155, Florida Statutes, as amended by this act, is
7 amended to read:

8 601.155 Equalizing excise tax; credit; exemption.--

9 (5) All products subject to the taxable privileges
10 under this section, which products are produced in whole or in
11 part from citrus fruit grown within the United States, are
12 exempt from the tax imposed by this section to the extent that
13 the products are derived from oranges or grapefruit grown
14 within the United States.~~Products made in whole or in part~~
15 ~~from citrus fruit on which an equivalent tax is levied~~
16 ~~pursuant to s. 601.15 is exempt from the tax imposed by this~~
17 ~~section.~~In the case of products made in part from citrus
18 fruit grown within the United States ~~exempt from the tax~~
19 ~~imposed by this section~~, it shall be the burden of the persons
20 liable for the excise tax to show the Department of Citrus,
21 through competent evidence, proof of that part which is not
22 subject to a taxable privilege.

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24 (Redesignate subsequent sections.)

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

28 And the title is amended as follows:

29 On page 2, line 9, following the first semicolon

30
31 insert:

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1 amending s. 601.155, F.S.; exempting products
2 made from certain citrus fruit from the
3 equalizing excise tax;
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