

Bill No. SB 2502

Amendment No. \_\_\_\_ Barcode 950776

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senators Clary and Smith moved the following amendment:

**Senate Amendment (with title amendment)**

On page 92, between lines 3 and 4,

insert:

Section 31. (1) Funds in specific appropriation 3015  
are authorized to pay administrative expenses for the  
Commission to Review Sales Tax Exemptions, which shall review  
and recommend changes to exemptions from the tax on sales,  
use, and other transactions as provided in chapter 212,  
Florida Statutes. The commission shall consist of nine  
members, including three members of the Florida Senate,  
appointed by the President of the Senate; three members of the  
House of Representatives, appointed by the Speaker of the  
House of Representatives; and three members appointed by the  
Governor.

(2) The commission shall evaluate all of the  
exemptions from the tax on sales, use, and other transactions  
which are provided under chapter 212, Florida Statutes,  
according to the following schedule. The exemption types set

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1 forth in this schedule are as delineated in the 2002 Florida  
2 Tax Handbook published by the Florida Senate. Following the  
3 2002 Regular Session of the Legislature, exemption types  
4 classified as "household items," "organizations," and  
5 "miscellaneous" shall be reviewed. Following the 2003 Regular  
6 Session of the Legislature, exemption types classified as  
7 "business items" shall be reviewed. Following the 2004 Regular  
8 Session of the Legislature, exemption types classified as  
9 "services (household and business)" shall be reviewed.

10 (3) Each year by February 1, the commission shall  
11 recommend to the Legislature any suggested changes to the  
12 exemptions reviewed during the interim since the most recent  
13 regular session of the Legislature.

14 (4) All appointments to the commission shall be made  
15 by July 1, 2002. Each commission member shall be responsible  
16 for his or her expenses. The staffs of the Department of  
17 Revenue, the Senate Finance and Taxation Committee, and the  
18 House Fiscal Policy and Resources Committee shall provide  
19 administrative support for the commission.

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21 (Redesignate subsequent sections.)

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

25 And the title is amended as follows:

26 On page 3, line 24, after the semicolon

27  
28 insert:

29 creating the Commission to Review Sales Tax  
30 Exemptions; providing membership and purposes  
31 of the commission; requiring the commission to

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1           make recommendations to the Legislature;  
2           requiring staffs of the Department of Revenue  
3           and legislative committees relating to taxation  
4           to provide staff support to the commission;  
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