

Bill No. CS for SB 426

Amendment No. Barcode 164696

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

·
·
·
·
·

Senator Campbell moved the following amendment:

Senate Amendment

On page 11, between lines 17 and 18,

insert:

(6) Any insurer that is obligated to collect and remit the tax on casualty insurance imposed under s. 185.08 shall be held harmless from liability, including, but not limited to, any tax, interest, or penalties, which would otherwise be due solely as a result of an assignment of an insured risk to an incorrect local taxing jurisdiction, based on the collection and remission of the tax accruing before the effective date of this act, provided the insurer collects and reports this tax consistent with filings for periods before the effective date of this act. Further, any insurer that is obligated to collect and remit the tax on casualty insurance imposed under this section shall not be subject to an examination under s. 624.316 or s. 624.3161 which would occur solely as a result of an assignment of an insured risk to an incorrect local taxing jurisdiction, based on the collection and remission of such

Bill No. CS for SB 426

Amendment No. ____ Barcode 164696

1 tax accruing before the effective date of this act.
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31