

Bill No. CS for SB 426

Amendment No. Barcode 560418

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

Senate Amendment

On page 7, between lines 24 and 25,

insert:

(6) Any insurer that is obligated to collect and remit the tax on property insurance imposed under s. 175.101 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 property 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 property 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 property to an incorrect local taxing jurisdiction, based on the

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1 collection and remission of such tax accruing before the
2 effective date of this act.
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