

The Florida Senate  
**HOUSE MESSAGE SUMMARY**

[2007s1178.hms]

BILL: CS/SB 1178  
INTRODUCER: Senators Rich and Lynn  
SUBJECT: Local Business Taxes  
PREPARED BY: Senate Committee on Community Affairs  
DATE: May 2, 2007

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**I. Amendments Contained in Message:**

**House Amendment 1** – 237895 to CS/SB 1178 (body with title)

**II. Summary of Amendments Contained in Message:**

The amendment incorporates the provisions of CS/SB 656 that has already passed the Senate into CS/SB 1178. This amendment authorizes municipalities that adopted a local business tax ordinance on or after October 1, 1995, to reclassify businesses, professions, and occupations and to establish new rate structures before October 1, 2008, if certain conditions are met. It also specifically authorizes municipalities and counties to decrease or eliminate a local business tax.